35 Quest. sociale. No 7

CUSTOMS

AND

EXCISE TARIFF

WITH

LIST OF WAREHOUSING PORTS IN

THE DOMINION,

STERLING EXCHANGE, FRANC, GERMAN RIXMARK, AND THE PRINCIPAL FOREIGN CURRENCIES AT CANADIAN CUSTOMS VALUES.

ALSO,

A TABLE OF THE VALUE OF FRANCS IN ENGLISH MONEY.

COMPILED FROM OFFICIAL SOURCES.

As in force from 4th March, 1885. Corrected to 25th August, 1885.

DAWSON BROS.
WHOLESALE BOOKSELLERS AND STATIONERS,
MONTREAL.

1885.

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M. l'abbé VERREAU
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...raphic Pen

...ART'S PATENTS.

...AL NIBS.
...OINTED NIBS.
No. 2. MEDIUM POINTED NIBS.
No. 3. FINE POINTED NIBS.

The Calligraphic Pen is the Best self-feeding one made, because possessing all the advantages of its competitors with the addition of the preservation of the writer's Individuality by means of the shading of the letters, removing all objections of Bankers, to signatures made with ink-pencils,

And permitting changes of temperature and the use of nut gall and iron inks the safest for writings which are intended to withstand time.

Ornamental Black, 4¾ in. long	- -	$4 50	6 in. long,	- - -	$5 00
Gold Mounted, "	- -	5 50	"	- - -	6 00

The Flourishing or Reporter's Pen, 5¾ in. long, (holds twice as much ink as the long ones.) $6.50.

FOR SALE BY ALL STATIONERS.

MORTON, PHILLIPS & BULMER,
SOLE AGENTS FOR CANADA,
MONTREAL.

CUSTOMS

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CUSTOMS TARIFF.

As in force from 4th March, 1885.

1.—*Resolved*, That it is expedient to provide that the value of all Bottles, Flasks, Jars, Demijohns, Carboys, Casks, Hogsheads, Pipes, Barrels, and all other vessels or packages manufactured of Tin, Iron, Lead, Zinc, Glass, or any other material, and capable of holding Liquid; Crates, Barrels and other packages, containing Glass, China, Crockery or Earthenware, and all packages in which goods are commonly placed for home consumption, including Cases in which Bottled Spirits, Wines or Malt Liquors are contained, and every package, being the first receptable or covering, enclosing goods for purposes of sale, shall in all cases, not otherwise provided for, in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specify duty only, such packages shall be charged with a duty of Customs of twenty per cent. *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding Liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent. *ad valorem*; but all packages not hereinbefore specified, and not specially charged with duty by an unrepealed enactment, and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.

2.—*Resolved*, That it is expedient to provide that on all goods imported into Canada, subject under this Act or any other Act to *ad valorem* duty upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods and duty shall be collected thereon: and in cases where the amount of such drawback shall have been deducted from the value of such goods upon the face of the invoice under which entry it is to be made, the Collector of Customs or proper officer shall add the amount of such deduction, and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods, wares and merchandise, imported into Canada, shall be understood to be the ordinary

wholesale price at which the same are sold for home consumption in the country where they are purchased or manufactured, without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser, having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when the goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market value.

3.—*Resolved*, That it is expedient to provide that any or all of the following articles, that is to say: Animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, flour of wheat, and flour of rye, Indian Meal and oatmeal, and flour of meal or any other grain, butter, cheese, fish [salted or smoked], lard, tallow, meats [fresh, salted or smoked], and lumber may be imported into Canada free of duty, or at a less rate of duty than is provided by this Act, upon the proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation, when imported into Canada.

4.—*Resolved*, That it is expedient to provide that if at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States, an additional duty of Customs equal to the duty payable in the United States on tea or coffee imported from Canada: Provided that tea or coffee imported into Canada from any country other than the said United States, be passed in bond through the United States, shall be taken and rated as a direct importation from the country wherever the tea or coffee was purchased.

5.—*Resolved*, That it is expedient to provide that an allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per cent. of the value thereof, upon an examination to be made by an appraiser or proper officer of Customs, at the first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per cent. of the whole quantity of such goods contained or included in any one invoice; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid in the proportion and on fulfilment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

6.—*Resolved*, That it is expedient to provide that in determining the dutiable value of merchandise, except when imported from Great Britain, there shall be added to the cost the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and transhipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either in transitu or direct to Canada.

7.—*Resolved*, That it is expedient to provide that the Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods,

wares and merchandise imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures, or other quantities thereof, as each case may require, and such regulations, whether general or special, so made by the Governor in Council, shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate and appraise the true and fair market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the merchandise at the time of exportation, and in the principal markets of the country whence the same has been imported into Canada, and the proper heights, measures or other quantities, and the fair market value or wholesale price of every of them as the case may require.

8.—*Resolved*, That it is expedient to provide that no refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs, nor because of the omission in the invoice of any trade discount or other matter or thing which might have the effect of reducing the value of such goods for duty, unless the same shall have been reported to the Collector of Customs within ten days of the date of entry, and the said goods shall have been examined by the said Collector, or by an appraiser or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination, and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed, and all applications for refund of duty in such cases shall be submitted with the evidence and all particulars for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

9.—*Resolved*, That it is expedient to provide that the whole or part of the duty of thirty per centum *ad valorem* imposed by this Act upon wines imported into Canada, may be dispensed with upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or either of them, have made changes in their tariff of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in said countries.

10.—*Resolved*, That it is expedient to repeal all Acts and parts or Schedules of Acts, and all Orders in Council imposing any duties of Customs upon goods, wares and merchandise, or providing for the exemption of goods, wares and merchandise from Customs duty, when imported into Canada, and to make the following provisions in lieu thereof:—

A

	P. C
Absinthe.....$2.00 per I.G.	
Acetate of Lime.....	20
Acetate and Nitrate of Lead.....	5
Acid, Acetic.....25 cents per I.G. and	20
Acid, "Boracic".....	Free
Acid, Muriatic.....	20
Acid, Nitric.....	20
Acid, Oxalic.....	Free
Acid, Sulphuric.....½ cent per lb.	
Acid, Sulphuric and Nitric combined, and all mixed Acids...	25
But Carboys and demijohns, containing Acids, Vinegar or other Liquids shall be subject to the same duty as if empty.....	30
Aconite Root.....	Free
Account Books.....	30
Advertising Pamphlets .....$1.00 per 100	
Advertising Pictures, or Pictorial Show Cards, or Bills, 10 cents per lb. and.....	20
African Teak, Wood not further manufactured than sawn or split	Free
Agaric	Free
Agates, Sapphires, Emeralds, Garnets and Opals, polished but not set or otherwise manufactured.....	10
Agates.....See Precious Stones	
Agraffe Pins of Brass, parts of Pianos.....	25
Agricultural Implements: Mowing Machines, Self-binding Harvesters, Harvesters without Binders, Binding attachments, Reapers, Sulky and Walking Ploughs and parts of the same, Harrows, Scythes, Horse and Hand Hay Rakes, Garden Rakes of any material, Grain Seed Drills, Spades and Shovels, Hoes, Hay, Straw, Manure, Spading and Mining Forks, and all similar articles and parts thereof.....	35
Portable Machines, Portable Steam Engines, Threshers and Separators, Horse Powers, Portable Saw Mills and Fanning Mills, and parts thereof.....	35
Alabaster, Spar, Terra Cotta or Composition Ornaments...	20
Alcohol .....$1.75 per I.G.	
Ale, Beer and Porter, in Bottles (6 qts. or 12 pints to I.G.) 18 cents per I.G.	
Ale, Beer and Porter, in casks, or otherwise than bottles, 10 cents per I.G.	

	P. C.
Ale, Beer and Porter, barrels containing bottled ale and porter are considered packages for exportation only, and therefore free of duty	Free
Ale, Finings	20
Ale, Ginger	20
Alkanet Root	Free
Almanacs, including Catalogues and Fashion Pamphlets,	$1.00 per 100
Almonds	20
Aloes	Free
Alpaca, Hair manufactures of, not elsewhere specified	22½
Alum	Free
Alum, "prepared" and burnt	20
Aluminium, "Chloride of," or Chloralum	Free
Aluminous Cake or Alum	Free
Alluminum	Free
Ambergris	Free
Amber, Gum	Free
Amber, Manufactures of	20
Ammonia, Sulphate of	Free
Anchors	Free
Anise Seed	Free
Angola, Hair unmanufactured	Free
Angola Hair, manufactures of, not otherwise specified	22½
Angostura Bitters	$1.90 per I.G.
Annato, liquid or solid	Free
Annato, Seed	Free
Annato-ine, or Extract of Annato	20
Animals, Living, of all kinds, not otherwise specified	20
do Horses, Cattle, Sheep, Swine, Dogs, and pure bred Fowls, including Pheasants and Quails, for improvement of Stock under regulations to be made by the Treasury Board and approved by the Governor in Council.	Free
Animals brought into Canada, temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other associations. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond	
Animals of all kinds, imported from Newfoundland	Free
Anatomical Preparations	Free
Aniline Dyes, in bulk or packages of not less than one pound weight	Free
Aniline Dyes, not otherwise provided for	10

	P. C.
Aniline Oil, Crude	Free
Aniline Salts, and Arseniate of	Free
Antelope Skins, (Glove Leather) tanned or dressed, colored or not colored	10
Antegaliine	20
Antimony	Free
Antimony Regulus	20
Antiquities, collections of	Free
Anvils	30
Apparatus when imported by and for use of Colleges and Schools, Scientific and Literary Societies	Free
Apparatus for Scientific Electric Light	25
Apparel, wearing, and other personal articles and household effects (not merchandise) of British subjects dying abroad, but domiciled in Canada	Free
Apple, dried	2 cents per lb.
Apple, green	40 cents per brl.
Apple Juice, not sweetened	20
Apple Juice, if sweetened, as Fruit Syrup, 1 cent per lb. and	35
Apple, Essence of	$1.90 per I.G. and 20
Apple Trees of all kinds	2 cents each
Arabic Gum	Free
Argols, crude	Free
Argol dust	Free
Arms, including Muskets, Rifles and other fire arms, not elsewhere specified	20
Arms and Munitions of War for Army and Navy and Canadian Militia	Free
Arrow Root	20
Artificial Flowers	25
Artificial Feathers	25
Arsenic	Free
Arseniate of Aniline	Free
Articles for the use of Governor-General, Foreign Consuls General, Dominion Government, or any Departments thereof, or Senate, or House of Commons	Free
Articles ex-warehoused for Ship's Stores	Free
Asbestos, in any form other than Crude, and all manufactures thereof	25
Ashes, Pot, Pearl and Soda	Free
Asparagus	20
Asphaltum	Free
Atlasses, as books	15
Australian Gum	Free
Awnings and Tents	25
Axes of all kinds	30
Axles of Iron or Steel (Car)	25

	P. C.
Axles (Carriage,) as Carriage hardware	30
Axle Grease and similar compounds	1 cent per lb.

B

	P. C.
Babbit Metal	10
Bacon and Hams, Shoulders and Sides	2 cents per lb.
Bagatelle Tables or Boards, with cues and balls	35
Baggage, Travellers	Free
Bags, Cotton, Seamless	2 cents per lb. and 15
Bags, Cotton, made up by the use of the needle	30
Bags, Carpet	30
Bag Frames	30
Bags, Paper, printed	30
Bags, Paper, not printed	25
Bags, containing fine Salt, from all countries	25
Bags, Jute or Hemp	20
Baking Powders	20
Balances and Scales	30
Balls, Glass	30
Balls for Bagatelle Boards	35
Bamboos, unmanufactured	Free
Bamboo Reeds, not further manufactured than cut into suitable lengths for Walking Sticks, or Canes, or Sticks for Umbrellas, Parasols or Sunshades	Free
Bamboos, manufactures of, not elsewhere specified, not furniture	25
Bananas	20
Barilla	Free
Bark, prepared	20
Bark, Hemlock	Free
Bark, Oak and Tanners	Free
Bark, Oak, (extract of) or Quercitron, for tanning	Free
Barley	15 cents per bushel
Barley, damaged by water in transitu (on appraised value)	20
Barrels containing Bottled Ale, Beer or Porter	Free
Barrels of Canadian manufacture exported filled with Domestic Petroleum and returned empty, under such regulations as the Minister of Customs shall direct	Free
Barrels containing Petroleum, or its products, or any mixture of which petroleum is a part	40 cts. each.
Barytes, unmanufactured	Free
Barytes, manufactured	20
Baskets of Willow and Bamboo, as manufactures of Wood	25
Bath Brick	20
Bay Rum	$1.90 per I. G. and 30

	P. C.
Beads and Bead Ornaments	20
Beans, Breadstuffs	15 cents per bushel
Beans, Tonqua	20
Beans, Vanilla and Nux Vomica	Free
Beans, Vanilla and Nux Vomica, when powdered	20
Bedsteads of Iron	35
Bedsteads of Wood	35
Bed Feathers	20
Bed Comforters, or Quilts of Cotton, not including woven quilts or counterpanes	27½
Beer imported in Bottles	18 cents per I. G.
Beer imported in Wood	10 cents per I. G.
Beer Coloring as Syrup	⅝ cts. per lb. and 30
Beef, fresh	1 cent per lb.
Beef, preserved in cans	2 cts. per lb.
Bees	Free
Belladona Leaves	Free
Belladona Leaves, when powdered	20
Bees Wax	20
Bells for Churches	Free
Bells, of any material, except for Churches	30
Belts and Trusses of all kinds	25
Belting of Leather	25
Belting of India Rubber	25
Benzole, not elsewhere specified	7 1/5 cents per I. G.
Bent Glass, for the manufacture of Show Cases, provided it is not made in Canada	Free
Berries, for dyeing or used in composing dyes	Free
Berries, ground or powdered	20
Bibles (see Books)	5
Bichromate of Potash, crude	Free
Bichromate of Soda	Free
Bicarbonate, or Saleratus of Potassa	20
Bicarbonate of Soda	20
Bicycles	30
Bill Heads (Books)	30
Billiard Tables, without pockets, 4½ by 9 feet or under, each $22.50 and	15
Billiard Tables, without pockets, over 4½ by 9 feet, each $25.00 and	15
Billiard Tables, with pockets, 5½ by 11 feet or under, each $35.00 and	15
Billiard Tables, with pockets, all over 5½ by 11 feet, each $40.00 and	15
Binders' Cloths	10
Bird Cages, all kinds	30
Biscuits	20

	P. C.
Bismuth, Metallic	Free
Bitters (N. E. S.)	$1.90 per I. G.
Bitters, as Proprietary Medicines, Liquid	50
Blacking, Shoe and Shoemakers', Ink, Harness and Leather Dressing	25
Black Lead	20
Black Heart Ebony Wood, not further manufactured than sawn or split	Free
Bladders	20
Blackberries	2 cents per quart
Blank Books (see books)	30
Blankets, composed wholly or in part of Wool, Worsted, Hair of Alapaca Goat, or other like animals, 7½ cents per lb. and	20
Blue, ultramarine	Free
Blue (ball)	20
Blue Black (dry color)	Free
Boiler Plates (Iron or Steel)	12½
Boilers and Engines, and parts of, not elsewhere specified	25
Boilers, Steam Engines and other machinery for Ships or Sailing Vessels built in a foreign country	25
Bolts (see Iron)	30
Bolts and Nuts together	30
Bolting Cloth, not made up	Free
Bolsters and Pillows	35
Bone Dust, for manufacture of Phosphate and Fertilizers	Free
Bone Ash " " "	Free
Bone Black	20
Bones, crude, not manufactured, burnt, calcined, ground or steamed	Free
Bones, manufactures of, not elsewhere specified	20
Bonnets, not elsewhere specified	25
Books, Printed Periodicals and Pamphlets, not elsewhere specified, not being foreign reprints of British Copyright works, nor blank account books, nor copy books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hynm books	15
Printed Periodicals :	
The Christian Gleaner, a monthly magazine, finished or unfinished	Free
The Domestic Monthly, by Blake & Co	Free
Godey's Lady's Book	Free
Frank Leslie's Lady's Magazine	Free
The Ladies' Bazaar, by Leslie & Co	Free
Bow Bells	Free
The Young Ladies' Journal	Free
Demorest's Monthly Magazine	Free
La Mode Illustrée	Free
The Spectator, an American Review of insurance	Free
London Journal (a weekly)	15

	P. C.
Harper's Bazaar	15
Demorest's Illustrated Journal	15
Frank Leslie's Pictorial	15
The World of Fashion	15
Spirit of Arkansas	15
Bazaar Paterns, by J. McCall & Co	1 c. each.
Metropolitan Patterns	1 c. each.
Madame Demorest's Catalogue of Patterns	1 c. each.
Butterick & Co's Catalogue	1 c. each.
The Bazaar Dress-Maker, by J. McCall & Co.	1 c. each.
Butterick's Metropolitan Fashions	1 c. each.
Madame Demorest's Portfolio of Fashions	1 c. each.
Madame Demorest's "What to Wear"	1 c. each.
The Delineator, Butterick's	1 c. each.
The Ladies' Quarterly Review, Butterick's	1 c. each.
The Tailor's Monthly Review, Butterick's	1 c. each.
Books, embossed for blind	Free
Books, Bibles, Prayer-books, Psalm Books and Hymn Books	5
Books, Educational, for deaf and dumb, exclusively	Free
Books, British Copyright works, reprint of..... 12½% and	15
Books, bound, which shall have been printed more than seven years at the date of importation except that foreign reprints of English Copyrighted books shall be subject to the copyright duty	Free
Books, printed by any Government, or by any Scientific Association, or other Society now existing for the promotion of learning, and letters issued in the course of their proceedings and not for the purpose of trade	Free
Books, Account Books, Copy Books or books to be drawn or written upon	30
Printed, lithographed, or copper or steel plate bill-heads, cheques, envelopes and miniature newspapers, drafts, other commercial blank forms, and other printed matter, not elsewhere specified	30
Book Binders tools and implements	10
Boots and Shoes, Leather	25
Boots and Shoes, Rubber	25
Boots and Shoes, Felt	25
Boot and Shoe Counters, made from Leather Board	½c. per pair
Boot Laces, of any material	30
Borax	Free
Borax Soap, "perfumed"	30
Boracic Acid	Free
Box Wood, unmanufactured	Free
Box Wood, manufactures of, not elsewhere specified	25
Box Wood Rules, plain	25
Box Wood Rules, bound with brass	30
Botany, specimens of	Free
Bottles, Glass (empty)	30

	P. C.
Braces or Suspenders	30
Brads (see Iron)	30
Bracelets, made of Hair	20
Braids, all kinds	20
Bran, Mill Feed	20
Brandy (see Spirits)	$2.00 per I.G
Brass, Agraffe Pins, parts of Pianos	25
Brass, old and Scrap	Free
Brass, seamless drawn tubing, plain and fancy tubing	10
Brass, in sheets	Free
Brass, Bars and Bolts	10
Brass Wire, round or flat	Free
Brass Wire, Cloth	20
Brass, in strips, for printers' rules, not finished	15
Brass, in sheets, subdivisions of, such as strips, or widths cut to sizes or forms, except strips for printers' rules	30
Brass Screws	30
Brass Wire and Rods cut to special lengths	30
Brass, manufactures of other, not elsewhere specified	30
Brass Spelter	30
Breadstuffs, other, not elsewhere specified	20
Brick, Building	20
Brick, Fire-Brick and Tiles for lining stoves	20
Brick, Bath Brick	20
Brimstone, crude or in roll or flour	Free
Brim Moulds, for gold beaters	Free
British Gum	Free
Bristles	Free
Bridges (see Iron)	25
Britannia Metal in pigs and bars	Free
Britannia Metal, manufactures of, if not plated	25
Britannia Metal, manufactures of, if plated	30
Bromine	Free
Brooms of all kinds	25
Broom Corn	Free
Brushes	25
Bronze or Dutch Metal	20
Buck Skins, (Glove Leather) tanned or dressed, colored or not colored	10
Buck Skins (Leather) dressed, waxed or glazed	20
Buckwheat	10 cents per bushel
Buckwheat, damaged by water in transitu (on appraised value)	20
Buckwheat, meal or flour	¼ cent per lb.
Buchu Leaves	Free
Buchu Leaves, when powdered	20
Buckram, for the manufacture of hat and bonnet shapes	Free
Builders' Hardware	30

	P. C.
Buffalo, Bison and Camel Hair, unmanufactured	Free
" " " manufactures of, not elsewhere specified	22½
Buggies, of all kinds	35
Bulbous Roots	20
Bullion, Gold and Silver	Free
Bullion, fringe Wool	20
Bullion, fringe Silk	20
Bunting (Wool)	22½
Burr Stones, in blocks, unmanufactured, not bound	Free
Burgundy Pitch	Free
Butter	4 cents per lb.
Butter "Color," not Annatto	20
Buttons	25
Button Covers, Crosier	10
Button Moulds	25

C

Cabinet of Coins, Medals and other collections of antiquities	Free
Cabinet Ware or Furniture (wood or iron)	35
Cable, submarine	20
Cables Chain (Iron or Steel) over 9/16 of an inch in diameter	5
Cables and Chains, all other, (Iron)	20
Cachous, breath sweeteners	1 cent per lb. and 35
Cages, bird cages	30
Calendered Paper, not ruled	22½
Calf Skins, tanned or dressed, but not waxed or glazed	15
Calf Skins, tanned or dressed, waxed or glazed	20
Calumba Root	Free
Cambric, "Turkey Red"	27½
Camphor Gum	20
Canada Plates (see Iron)	12½
Canary Seed	20
Candles, Tallow	2 cents per lb.
Candles, Paraffine Wax	5 cents per lb.
Candles, all others, including Sperm	25
Cane or Rattan, split or otherwise, manufactured	25
Cane Juice, refined Syrups (see sugars)	⅝ cents per lb. and 30
Cane Juice, concentrated (see sugars)	⅜ cents per lb. and 30
Canvas for manufacture of Floor Oil Cloth, not less than 45 inches wide, and not pressed nor calendered	Free
Canvas, "Jute," not less than 58 inches wide, when imported by manufacturers of Floor Oil Cloth, for use in their factories	Free
Canvas of Flax or hemp, to be used for boat and ship sails	5

	P. C.
Canvas, all other, not elsewhere specified	20
Cannon and Musket Powder, in kegs and barrels, 4c. per lb.	
Canister Powder, in 1 lb. and 1½ lb. tins.....15 cts per lb.	
Cans, or packages made of tin or other material, containing fish of any kind, see Oysters in cans, under items fish, &c.	
Caoutchouc, unmanufactured	Free
Caoutchouc, Clothing	35
Caoutchouc, manufactures of, not elsewhere specified	25
Caplins, unfinished Leghorn hats	20
Caps, cloth, wool.....10 cents per lb. and	25
Caps and Hats, not elsewhere specified	25
Caps, Fur	25
Caps, Percussion, guns, rifles and pistols	30
Caps, Percussion Copper for blasting	30
Capes, Fur	25
Cars, Railway	30
Cars, Railway and Street, the seat fixtures for, of cast iron, to be classed as castings	25
Locks, Hinges, Window-fasteners and similar articles to be classed as Carriage Makers' hardware	30
Carbolic or Heavy Oil	10
Carbons, separate	20
Carbons, enclosed in glass	25
Carboys, empty or not	30
Card Clothing, machine	25
Cards, devotional	30
Cards, for playing.....6 cts. per pack	
Cards, printed	30
Cards, embossed	30
Cards, Sunday School	30
Cardimon Seed	Free
Caraway Seed	20
Carpet Bags	30
Carpet, treble ingrain, three-ply and two-ply carpets, composed wholly of wool....10 cents per square yard and	20
Carpets, two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca goat, or other like animal.....5 cents per square yard and	20
Carpets, Brussel	25
Carpets, Dutch	25
Carpets, Jute	25
Carpeting, Matting and Mats of Hemp	25
Carpets, Tapestry	25
Carpets, other, not elsewhere specified	25
Cartridges, for guns, rifles and pistols	30
Cartridge cases	30

	P. C.
Car Wheels and Axles of iron or steel	25
Carriages, Buggies of all kinds, Farm Waggons, Farm Railway and Freight Carts, Pleasure Carts or Gigs or similar vehicles, and all other Carriages, not otherwise enumerated	35
Carriages, Railway Cars, Sleighs, Cutters, Wheelbarrows and Hand Carts	30
Carriages, Childrens' Carriagesof all kinds, not Toy Carriages	35
Carriages, parts of, or other manufactured articles, shall be charged with same rate of duty, on a proportionate valuation, as that chargeable upon the finished article.	
Carriages, parts of, &c. ; is held to include Wheels, Bodies, Seats, Dashboards, Gears, Tops, Banded Hubs, Shafts and Poles ready to fit, painted or not painted.	
Carriage Hardware	30
Carriages of travellers, and Carriage laden with merchandise, and not to include circus troupes or hawkers, under regulations to be prescribed by the Minister of Customs	Free
Carriage Dusters or Lap Wraps	20
Cashmere Shawls	25
Cashmere, of Silk	30
Cashmere or Merino Cloaks lined with fur	30
Cashmere, other, manufactures of, not elsewhere provided for	22½
Caskets, burial, of any material	35
Casts, as models for the use of schools of design	Free
Cassia, ground	25
Cassia, unground (spice)	10
Cassimeres, wool	7½ cents per lb. and 20
Castile and White Soap	2 cents per lb.
Castings, not elsewhere provided for (see Iron)	25
Castor Oil	20
Cattle, for improvement of stock	Free
Cattle, other	20
Catgut Strings or Gut Cord for Musical Instruments	Free
Catgut or Whipgut, unmanufactured	Free
Caustic Soda, "in Rosin Shell," a prepared lye	20
Celluloid or Xyolite, in sheets, lumps or blocks	Free
Celluloid moulded into sizes for handles of knives and forks, not bored nor otherwise manufactured	10
Celluloid Collars	30
Celluloid, manufactures of, N.E.S	20
Cement, raw or in stone from quarry (13 cubic feet to ton)	$1.00 per ton.
Cement, burnt and unground	7½ cents per 100 lbs.

	P. C.
Cement, Hydraulic or Waterlime, ground, including barrels, 40 cents per barrel.	
Cement, in bulk or in bags.....9 cents per bush.	
Cement, Portland or Roman.....	20
Cement, other.....	20
Chalk and Cliff stone, unmanufactured.....	Free
Chalk, manufactured.....	20
Chalk lines.....	25
Champagne, and all other sparkling wines, in bottles, containing each not more than one quart and more than a pint.....$3.00 per dozen and	30
Champagne, containing not more than a pint each and more than ½ pint.....$1.50 per dozen and	30
Champagne, containing ½ pint each or less..... 75c per dozen and	30
Champagne, bottles containing more than one quart each shall pay in addition to $3.00 per dozen bottles at the rate of $1.50 per I.G. on the quantity in excess of one quart and.....	30
NOTE.—The quarts and pints in each case being old Wine Measure.	
Chamomile Flowers.....	Free
Chamomile Flowers when powdered.....	20
Chamois Skins.....	20
Charts.....	20
Chains, Hair, Gold and Silver.....	20
Chairs, furniture, wood or Iron.....	35
Chair, seats perforated.....	35
Chair, (wrought iron or steel) for railway purposes.....	17½
Charcoal.....	20
Cheese.....3 cents per lb.	
Cheese Cloths.....1 cent per square yard and	15
Cheques, printed.....	30
Chemicals, not elsewhere specified.....	20
Cherries.....1 cent per quart	
Cherry Juice, not sweetened.....	20
Cherry Juice, if sweetened, as fruit syrups, 1c. per lb. and...	35
Cherryheat Welding Compound.....	Free
Cherry Trees.....4 cents each	
Chewing Gum, if sweetened.....1 cent per lb. and	35
Chewing Gum, not sweetened.....	20
Chicory, raw or green and substitutes for coffee, not elsewhere specified.....3 cents per lb.	
Chicory, dried, roasted or ground, and substitutes for coffee, composed of roots and vegetables.....4 cents per lb.	
China Clay, natural or ground.....	Free
Chloralum or Chloride of Aluminium.....	Free

	P. C.
China and Porcelain Ware	30
Chinchona Bark	Free
Chinchona Bark, when powdered	2c
Chimneys, Lamp (glass)	30
Chloride of Lime	Free
Chinese Blue	Free
Chip Hats	25
Chocolate, not sweetened	20
Chocolate, containing sugar ..... 1 cent per lb. and	25
Christmas and New Years chromos	25
Christmas and New Years chromos, of silk, satin, or perfumed	30
Chronometer Clocks, as Clocks	35
Chronometer Watches	25
Chronometers for Ships	Free
Chromos, Pictures	20
Chromos, Cards	25
Chromos mounted on cardboard matts	30
Churns (wood)	25
Church Bells	Free
Church Vestments	20
Cider	20
Cigars ..... $1.20 cents per lb. and	20
Cigarettes ..... $1.20 cents per lb. and	20
Cigar, Cigarette and Pipe Cases	30
Cinabar	Free
Cinabar, Vermillion	20
Cinnamon Ground	25
Cinnamon Unground (spice)	10
Citrons, green fruit	20
Citrons, rinds of, in brine for candying	Free
Clays	Free
Cliff Stone, unmanufactured	Free
Cliff Stone, manufactured	20
Clocks, any parts of, except springs	35
Clock Springs	10
Cloaks, Fur	25
Cloths (see Wool) ..... 7½ cents per lb. and	20
Cloakings and Coatings...(see Wool) 7½ cents per lb. and	20
Clothing Wool ..... 10 cents per lb. and	25
Clothing, Cotton	30
Clothing Linen	30
Clothing, India Rubber (see India Rubber Clothing)	35
Clothing, Silk	30
Clothing, horse clothing, shaped ..... 10 cents per lb. and	25
Clothing, donation of, for charitable purposes	Free
Clothing, for use of army and Navy and Canadian militia	Free
Clout Nails	30

	P. C.
Coal, Anthracite, per ton of 2,000 lbs.	50
Coal, Bituminous, per ton of 2,000 lbs.	60
Coal Dust	20
Coal, other, per ton of 2,000 lbs.	50
Coke, per ton of 2,000 lbs.	50
Coke, Gas, when used in Canadian manufactures only	Free
Coal Facing	20
Coal Oil and Kerosene, distilled, purified	7 1/5 cents per I.G.
Coal Oil and Kerosene, fixtures and parts thereof	30
Coal Tar	10
Coal Pitch	10
Coats, Fur	25
Cobalts, Ore of	Free
Cobalt, Metallic Color (dry)	Free
Cocoa Matting	25
Cocoanuts N.E.S.	$1.00 per hundred
Cocoanuts, imported from place of growth by vessel direct to a Canadian port	50 cents per 100
Cocoa Paste and Chocolate, not sweetened	20
Cocoa Paste and other preparations of, containing sugar,	1 cent per lb. and 25
Cocoanut, dessicated, when sweetened	1 cent per lb. and 35
Cocoanut, Oil, in its natural state	Free
Cocoa Bean, shell and nibs	Free
Cod Liver Oil, medicated	20
Cod Oil	20
Cod Oil, from Newfoundland	Free
Cochineal	Free
Cochineal, powdered or ground	20
Coffee, Green, imported from the United States	10
Coffee, Green, imported from other countries than U.S.	Free
Coffee, roasted or ground, imported from U.S.	3 c. p. lb. and 10
Coffee, roasted or ground, imported from other countries than U.S.	3 cts. per lb.
Coffee, substitutes, composed of roots or vegetables	4 cts. per lb.
Coffee, all other substitutes	3 cts. per lb.
Coffins of any materials	35
Coffin Trimmings of Metal, if plated	30
Coins, Silver Coins from the U.S.	20
Coins, Gold and Silver, except U.S. silver coins	Free
Coir and Coir Yarn	Free
Collars of linen, cotton or paper and celluloid	30
Colchicum Seed	20
Colcothar, dry, oxide of iron	20
Cologne, color in pulp	Free

	P. C.
Cologne Water, and Perfumed Spirits, in bottles, flasks or other packages, not weighing more than four ounces..	40
Cologne Water, and Perfumed Spirits, in bottles, flasks or packages, weighing more than four ounces..... $1.90 per I.G. and	30
Colours and Paints, ground in oil or any other liquid.....	25
Colours, dry, blue-black	Free
Colours, Metallic, viz: Cobalt, Zinc and Tin.....	Free
Colours, dry, Chinese blue.....	Free
Colours, dry, Prussian blue and raw umber.....	Free
Colours, in pulp, carmine, cologne, rose lake, scarlet, and maroon, satin and fine washed white and ultramarine blue	Free
Colours and Paints, dry, other, not elsewhere specified....	20
Colouring, dry	20
Colodion Varnish.....20 cents per I.G. and	20
Coloured Sand	20
Colza Oil.....	20
Combs, for dress and toilet, all kinds.....	25
Combs, curry combs, as Saddlers' hardware.....	30
Commercial blank forms.	30
Communion Plate and plated ware for use in Churches.....	Free
Articles for use in Churches, in free list, as communion plates, &c., are composed of the following articles, viz: Pix or ciborium, chalices, cruets, remonstrances, altar crowns, procession crowns, altar reliquary, candlesticks, altar candelabra, altar censors, sanctuary lamps, altar boquets, part metal, part glass or porcelain; baptismal fonts, holy ointment boxes.	
Common Soap, brown or yellow.....1½ cents per lb.	
Common, soft and liquid soap, not perfumed.....	20
Commissariat Stores	Free
Compasses, for ships.....	Free
Composition Nails, Spikes and Sheathing Nails.....	20
Concentrated Lye	20
Condensed Coffee	20
Condensed Milk, not sweetened	20
Condensed Milk, if sweetened.....1 cent per lb. and	35
Conium Cicuta, or Hemlock seed and leaf.....	Free
Confectionery and Sugar Candy .....1 cent per lb. and	35
Confection or stick extracts (liquorice).....1 cent per lb. and	20
Control Clocks, known as Watchmen's Clocks.....	35
Copper bars, rods, bolts and ingots.....	10
Copper, old and scrap.....	10
Copper, pigs	10
Copper, seamless drawn tubing.....	10
Copper, in sheets.....	Free

	P. C.
Copper Wire	Free
Copper Wire Cloth	20
Copper Rivets and Burrs, and all other manufactures of, not elsewhere specified	30
Copperas, Sulphate of Iron	Free
Copy Books	30
Copper, precipitate of, crude	Free
Copper Sheets, cut in sheets or subdivisions	30
Copying Pencils	25
Coral, cut or manufactured	20
Cords and Tassels of silk	30
Cordage, of all kinds	20
Cordials, as proprietary medicines, liquid	50
Cordials (see Spirits)	$1.90 per I.G.
Corduroy	2 cents per sq. yd. and 15
Corn, "dried or evaporated"	20
Corn, Indian	7½ cents per bushel.
Corn, Indian, when damaged by water in transitu (on appraised value)	20
Corn Meal	40 cents per barrel
Corn Meal, when damaged by water in transitu (on appraised value)	20
Cornstarch or flour (see starch)	2 cents per lb.
Cornelians, unmanufactured	Free
Corks and Cork-wood or Cork-bark, manufactured	20
Cork-wood or bark, unmanufactured	Free
Cornice Poles and pole ends, brass	30
Corsets	30
Corset Busks	30
Cotton covered Wire	20
Cotton Seed	10 cents per bushel
Cotton Bed Quilts, not including woven quilts or counterpanes	27½
Cottons, grey or unbleached, bleached cotton sheetings, drills, ducks, cotton or Canton flannels, not stained, painted or printed	1 cent per sq. yd. and 15
Cottons, denims, drillings, bedtickings, cotton or Canton flannels, ducks or drills, dyed or coloured, checked and striped shirtings, cottonades, Kentucky jeans, pantaloon stuffs, and goods of like description	2 cents per sq. yd. and 15
Cottons over 36 inches wide, when imported by manufacturers of Window Shades for use in their factories, exclusively for the manufacture of Oiled Window Shades.	15
Cotton Duck, used for sails of ships, or fishing boats or other vessels	1 ct. per sq. yd. and 15

	P. C.
Cottons, all clothing made of cotton, or other material not otherwise provided for, including corsets, lace collars and similar articles made up by the seamstress or tailor, also tarpaulin, plain or coated with oil, paint tar, or other composition, and cotton bags made up by the use of the needle	30
Cottons, ginghams and plaids, dyed or coloured	2 cents per sq. yd. and 15
Cotton, hosiery, shirts, drawers, woven or made on frames, and all cotton hosiery	30
Cotton, knitted cloth	30
Cotton, knitting yarn, hosiery yarn, and other cotton yarn, under No. 40, not bleached, dyed, or coloured	2 cents per lb. and 15
Cotton Yarns, finer than No. 40, unbleached, bleached or dyed, and not finer than No. 60, for the manufacture of Italian Cloths and Worsted Fabrics	Free
Cotton, knitting yarn, hosiery yarn, dyed or coloured	3 cents per lb. and 15
Cotton Netting for boots and shoes	10
Cotton Parasols and Umbrellas	30
Cotton Prunella, N. E. S	2 cents per sq. yd. and 15
Cotton Pillow Cases	30
Cotton Prunella, for boots and shoes	10
Cotton, seamless bags	2 cents per lb. and 15
Cotton, sewing thread, on spools	20
Cotton, sewing thread, in hanks, black and bleached, three and six cord	12½
Cotton Shawls	25
Cotton Velveteens and Cotton Velvets	20
Cotton batting, bats and warps, and carpet warps, not bleached, dyed or coloured	2 cents per lb. and 15
Cotton warps on beams	1 cent per sq. yd. and 15
Cotton batting, warps, dyed or coloured	3 cents per lb. and 15
Cottons, Winceys, checked, striped, or fancy Winceys, over 25 inches wide	2 c. per sq. yd. and 15
Cotton, Winceys of all kinds, N.E.S	22½
Cottons, jeans, coutilles, cambrics, silicias and casbans, not elsewhere specified	27½
Cottons, Jeans and Coutilles, for corset makers	See Coutilles and Jeans
Cottons, printed or dyed, N.E.S	27½
Cotton, forty-two inches wide and over, when imported by manufacturers of enamelled Cloth, for use in their factories	15
Cotton Warp, No. 60, and finer	15
Cotton Waste	Free

	P. C.
Cotton Wool	Free
Cotton Seed Cake	Free
Coutilles and Jeans, when imported by Corset makers, for use in their factories	20
Cranberries	30 cents per bush.
Cranks for Steamboats	25
Cranks for Mills	25
Crapes of all kinds	20
Cream of Tartar in Crystals	Free
Crucibles	20
Crystalized Tinplate	20
Crystal Soap, "a soap powder"	3 cents per lb.
Cubic Nitre, or Nitrate of Soda	Free
Curry Cards	30
Cucumbers	20
Cuffs, of paper, linen or cotton	30
Cummin Seed	20
Currants, green fruit	1 cent per quart
Currants, Zante and others, dried	20
Curled Hair	20
Curry Combs	30
Curry Powders	25
Cutlery, not elsewhere specified	25
Cutlery, if plated	30
Cut Flowers	20

D

Damask of cotton, of linen, or of cotton and linen, bleached, unbleached or colored	25
Damask, of Cotton, &c. This is held to include Damask Tabling, Napkins, Doyles, Table-cloths and similar articles,	
Dates (dried fruit)	20
Debèges (woolen dress goods)	22½
Decanters, and pressed or moulded table ware	30
Deer (glove leather) tanned or dressed, coloured or not coloured	10
Deer Tongue (powdered)	20
Degras	20
Delaines, French	22½
Demijohns	30
Denims, cotton, dyed or colored	2 cts. per sq. yd. and 15
Dental instruments, wholly or in part of steel	20
Diamonds, dust or bort	Free
Diamonds, unset, including black Diamonds for borers	Free
Diamond Drills, for prospecting for minerals	Free
Dice, ivory or bone	20

	P. C.
Doeskins (woolen cloth).....7 1/2 cents per lb. and	20
Dogs, pure bred, for improvement of stock.....	Free
Dogs, other.....	20
Drafts, cheques and receipts.....	30
Dragon's blood.....	Free
Drain Pipes, glazed.....	25
Drain Tiles and Pipes, not glazed.....	20
Draughts and Chessmen of ivory or bone.....	20
Drawers (cotton hosiery).....	30
Drawers (wool hosiery).....7½ cents per lb. and	20
Drawings and prints.....	20
Drawing Slates.....	25
Drawn Tubing, copper, seamless.....	10
Drawn Tubing, zinc, seamless.....	10
Dressed Flag Stones.....$1.50 per ton.	
Dressed Freestone.....	20
Dried Flowers.....	20
Dried Roots, not elsewhere specified.....	20
Dried Vegetables.....	20
Drillings (cotton) dyed or colored.....2 cts. per sq. yd. and	15
Drills (cotton) not stained, painted or printed..... 1 cent per sq. yd. and	15
Druggets "carpet squares".....	25
Druggets (dyed cotton).....	27½
Drugs and Chemicals, not elsewhere specified.....	20
Drugs, not elsewhere specified, in a crude state, used in dyeing or tanning.....	Free
Dry Putty, for polishing granite.....	Free
Dualin.....5 cents per lb. and	20
Duck, for belting and hose, when imported by manufacturers of rubber goods for use in their factories.....	Free
Duck (cottons) bleached or unbleached, not stained, painted or printed.....1 c. per sq. yd. and	15
Duck (cottons) dyed or colored.....2 c. per sq. yd. and	15
Duck (cottons) when to be used for boat and ships' sails.... 1 cent per sq. yd. and	15
Duck (linen) not elsewhere specified.....	20
Dutch Metal or bronze.....	20
Dust (Argol).....	Free
Dust (bone) for manufacture of Phosphates and Fertilizers	Free
Dust, not elsewhere specified.....	20
Dyeing articles, in crude state, not elsewhere specified.....	Free
Dyes (prepared) other than Aniline.....	20
Dyes, Aniline, not otherwise provided for.....	10
Dye, jet black.....	Free
Dyes, not elsewhere specified.....	20
Dynamite..... 5 cts. per lb. and	20

E

	P. C.
Earth Closets	35
Earth, Fuller's, prepared	20
Earth, Fuller's, not prepared	Free
Earthenware, stoneware and white granite, or iron stoneware and C. C. ware, whether decorated, printed or sponged or not	30
Earthenware and Stoneware, brown or coloured, and Rockingham ware	30
Earthenware, decorated, printed or sponged, and all Earthenware, not elsewhere specified	30
Ebony, not further manufactured than sawn or split	Free
Edge Tools, not elsewhere specified	30
Eggs	Free
Egg boxes, when imported from the United States to be filled with eggs and exported, may be returned to Canada to be refilled without requiring duty a second time, but duty must be paid on first importation	25
Elastic Web	25
Electric and Galvanic Batteries	25
Electric Lights, apparatus for	25
Electro-plated Ware, not classed as jewelry	30
Electrotypes and Stereotypes for commercial blanks and advertisements	20
Electrotypes and stereotypes of standard books	10
Embalming Fluid $1.90 per I.G. and	20
Embossed books, for the blind	Free
Embossed Cards	30
Embroideries, not otherwise provided for	20
Emery	Free
Emery Cloth	25
Emery Paper	25
Emery Wheels	25
Engines, Locomotives	25
Engines, Fire	25
Engines, all others, and boilers, N.E.S.	25
Engravings and Prints	20
Entomology, specimens of	Free
Envelopes, paper of all kinds, not printed	25
Envelopes, printed	30
Ergot	Free
Esparto, or Spanish Grass, for the manufacture of paper	Free
Essences of Apple, Pear, Pine Apple, etc. $1.90 per I.G. and	20
Essences, mixed with spirits $1.90 per I.G. and	20
Essences, such as Essence of Old Tom, Scotch whiskey, etc.	20

	P. C.
Essential or Volatile Oils, for manufacturing purposes	20
Essential oil, mixed for toilet	30
Ether, Sulphuric and Nitric	20
Excelsior for Upholsterers' use	20
Extracts, containing spirits $1.90 per I.G. and	20
Extract of Logwood	Free
Extract of Malt, for medicinal purposes	25
Extract of Fluid Beef, not medicated	25
Extract of Sumac	20
Evergreens	20

F

Fancy Grasses dried, but not colored nor otherwise manufactured	Free
Fans, Advertising	30
Fans, all others	25
Farina 2 cts. per lb.	
Fashion Pamphlets $1 00 per 100	
Fashion Plates, Tailors and Mantle Makers. 10 cts. per lb. and	20
Feathers, Ostrich and Vulture, undressed	15
Feathers, Ostrich and Vulture, dressed	25
Feathers, for beds	20
Feathers, artificial, not elsewhere specified	25
Felloes, spokes, hubs and parts of wheels, rough, hewn or sawn only	15
See item, hickory lumber sawn to shape for spokes of wheels, etc.	
Felt, for boots and shoes, when imported by manufacturers for use in their factories	15
Felt, for glove lining, when imported by manufacturers for use in their factories	10
Felt, (pull over hats)	25
Felt, adhesive, for sheathing vessels	Free
Felt, for skirts, when imported by the manufacturers for use in their factories	15
Felt, Roofing	25
Felt Cloth, of every description, not elsewhere specified 7½ cts. per lb. and	20
Felt Boots and Shoes	25
Felt Hats	25
Fibre, Mexican	Free
Fibre, Tampico or Istle	Free
Fibre, vegetable, for manufacturing purposes	Free
Fibrilla and Istle	Free
Figs	20
Filberts	20

	P. C.
Files and Rasps	35
Fillets, of Cotton and Rubber, not exceeding 7 inches wide, for manufacture of card clothing	Free
Finger Bars, railway (iron or steel)	17½
Fingering Yarn, under No. 30 ..... 7½ cts. per lb. and	20
Fire-arms, muskets, rifles, pistols and shot guns	20
Fire-arms, for use of army, navy and Canada militia	Free
Fire-brick or Tiles, for lining stoves and furnaces	20
Fire Clay	Free
Fire Engines, N. E. S.	25
Fire Extinguishers (chemical)	25
Fire-proof Paint, dry ..... ¼ cent per lb.	
Fire Works	25
Fish.—Mackerel ..... 1 cent per lb.	
Herrings, Pickled or Salted ..... ½ cent per lb.	
Salmon, Pickled ..... 1 cent per lb.	
All other Fish, pickled in bbls ..... 1 cent per lb.	
Foreign caught fish, imported otherwise than in bbls. or half bbls., whether fresh, dried, salted or pickled, not specially enumerated or provided for ..... 50 cents per 100 lbs.	
Smoked and Boneless Fish ..... 1 cent per lb.	
Anchovies and Sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one half inches deep, 5 cents per box.	
In half boxes measuring not more than five inches long, four inches wide, and one and five-eights deep ..... 2½ cents per box.	
In quarter boxes, measuring not more than four and three quarter inches long, three and one-half inches wide, and one and a quarter deep ... 2 cts. per box.	
Imported in any other form	30
Fish preserved, except Anchovies and Sardines	30
Salmon and all other fish prepared or preserved, including oysters, not specially enumerated or provided for	25
Oysters shelled in bulk ..... 10 cents per gall.	
Oysters, canned, in cans not over one pint ..... 3 cents per can, including the cans.	
Oysters in cans, over one pint and not over one quart 5 cents per can, including the cans.	
Oysters in cans exceeding one quart, an additional specific duty of five cents for each quart or fraction of a quart of capacity, including the cans ..... 5 cents per quart.	
Oysters in the shell	25

	P. C.
Packages containing Oysters or other Fish, not otherwise provided for	25
Oils, spermaceti, whale and other fish oils, and all other articles the produce of the fisheries, not specially provided for	20
Provided that the whole or part of the said duties hereby imposed may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Government of the United States and Newfoundland, or either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties in force in said countries.	
Fish, fresh, dried, salted or smoked, Fish oil, and all products of fish and seal oil, the natural products of Newfoundland	Free
Fish hooks, nets, seines, lines and twines, for the use of the fisheries, but not to include sporting fishing tackle, or hooks with flies, or trawling spoons	Free
Fish Lines and Twines, N. E. S	25
Fishing Rods	30
Fishing Flies	25
Fish Plates, steel	17½
Fish Plates, iron	17½
Flannels, of every description, not elsewhere specified (wool) 7½ cts. per lb. and	20
Flasks, "glass" of every description	30
Flax, fibre, scutched	1 cent per lb.
Flax, fibre, hackled	2 cents per lb.
Flax, tow of, scutched or green	½ cent per lb.
Flax Seed	10 cents per bush.
Flax Seed Oil	25
Flax Twine, Sail Twine	5
Flax Twine, other	25
Flax, manufactures of, not elsewhere specified	20
Flint, flints and ground flint stones	Free
Flour, Grain and Meal of all kinds, when damaged by water in transitu (on appraised value)	20
Flour, Buckwheat or Meal	¼ cent per lb.
Flour, of Corn or Corn Meal	40 cents per bbl.
Flour of Rye	50 cents per bbl.
Flour of Rice	2 cents per lb.
Flour of Sago	2 cents per lb.
Flour, Wheat	50 cts. per bbl.
Flowers, artificial, not elsewhere specified	25
Flower Seeds, when in bulk or in large packages	15
Flower Seeds, when put up in small papers or parcels	25

	P. C.
Fog Signals, detonating for railway alarms	20
Folia Digitalis	Free
Food, Milk, manufactured by Henri Nestle, Dr. Gibaut and others, and all other similar preparations	30
Food, Mellins, Sweetened	30
Foot Grease, the refuse of the cotton seed after the oil is pressed out	Free
Forgings, iron, not elsewhere specified	25
Forks, hay, manure and potato See Agricultural Implements	
Fossils	Free
Fowls, pure bred, also pheasants and quails for improvement of stock	Free
Fowls, other	20
French or Flower Odors, imported in tins of not less than 10 lbs. each	15
French Mustard (prepared)	25
Fringes and other trimmings, not elsewhere specified	20
Frogs, railway, iron or steel	17½
Frog points, railway, iron or steel	17½
Fruits, dried, Apples	2 cents per lb.
Fruits, dried, Currants, Dates, Figs, Plums, Prunes, Raisins and all others, not elsewhere specified	20
Fruit, green, Apples	40 cents per bbl.
Fruit, green, Blackberries, Gooseberries, Raspberries and Strawberries	2 cents per qt.
Fruits, green, Cherries and Currants	1 cent per qt.
Fruits, green, Cranberries, Plums and Quinces	30 cts. per bush.
Fruits, green, Grapes	2 cts. per lb.
Fruits, green, Lemons	20
Fruits, green, Oranges	20
Fruit, green, Peaches	40 cts. per bush.
Fruits, green, other, not elsewhere specified	20
Fruits, in air-tight cans or other pkgs. weighing not over 1 lb	3 cents per can.
and 3 cents additional per can or pkg. for each pound or fraction of a pound over 1 pound in weight.	
The rate to include the duty on the cans or other pkgs. and the weight on which duty shall be payable, to include the weight of the cans or other pkgs.	
Fruits, preserved in brandy and other spirits	$1.90 per I.G.
Fruit Jars and Preserve Jars, glass	30
Fuller's Earth (not prepared)	Free
Fuller's Earth, prepared	20
Furniture, of wood, iron or any other material, for house, cabinet or office, finished or in parts, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins of any material	35

	P. C.
Fur Skins, of all kinds, not dressed in any manner	Free
Fur Skins, wholly or partially dressed	15
Fur hats, caps, muffs, tippets, capes, coats, cloaks and other manufactures of fur	25
Fuse, not elsewhere specified	20

G

Gaiters, woolen clothing ..... 10 cts. per lb. and	25
Galateas, cottons ..... 2 cts. per sq. yd. and	15
Galvanized Nails and Spikes, wrought and pressed ..... ¾ ct. per lb. and	10
Galvanic Batteries	25
Garden Seeds, when in bulk or in large parcels	15
Gas and Coal Oil Fixtures, or parts thereof	30
Gas Coke, when used in Canadian manufactures only	Free
Gas Light Shades	30
Gas Pipes of cast iron	25
Gas, for dentists and others	20
Gasaliers	30
Gelatine, and all similar preparations	20
Gentian Root	Free
German and Nickel Silver, manufactures of, not plated	25
German and Nickel Silver, plated	30
German Silver, in sheets, for manufacturing purposes	Free
German Silver, in sheets, N.E.S	10
Giant Powder ..... 5 cts. per lb. and	20
Gilt Ware, of all kinds	30
Gin (Spirits) ..... $1.75 per I.G.	
Gin (Old Tom) ..... $1.32½ per I.G.	
Ginger Ale	20
Ginger Ale (Extract) ..... $1.90 per I.G. and	20
Ginger and Spices, of all kinds, except Mace and Nutmegs, unground	10
Ginger and Spices, of all kinds, ground	25
Gingham, cotton ..... 2 cts. per sq. yd. and	15
Ginseng Root	Free
Girondoles and Gasaliers	30
Glass, Ornamented, Figured, Enamelled and stained	30
Glass, Carboys and Demijohns, Bottles and Decanters, Flasks and Phials of every description, Telegraph and Lightning Rod Insulators, Jars and Glass Balls, and pressed or moulded Table Ware	30
Glass, Lamp and Gas-light Shades, Lamps and Lamp Chimneys, Globes for Lanterns, Lamps and Gas Lights	30
Glass, stained, tinted or painted	30
Glass, window, stained	30

	P. C.
Glass, common and colorless window glass	30
Imitation porcelain shades and colored glass, not figured, painted, enameled or engraved	20
Glass, figured, enameled and obscured white	30
Glass Stoppers	20
Glass Measures	20
Glass, all other, and manufactures of, not elsewhere specified	20
Glass and Emery Paper	25
Glass, Plate, silvered	30
Glass, Plate, not silvered	(see Plate Glass)
Glass, bent for manufacture of show cases, provided it is not made in Canada	Free
Glazier's knives (cutlery) not plated	25
Glengarry or Scotch Caps	25
Globes, geographical, when imported by and for use in colleges and schools	Free
Globes, glass globes for lanterns	30
Gloves, cotton and lisle and thread	25
Gloves, silk	25
Gloves and Mits, of cotton, leather, silk, woolen, or any other material	25
Glue	20
Glucose Syrup	2 cents per lb.
Glucose and Grape Sugar, to be classed and rated for duty as sugar, according to grade, by Dutch Standard.	
Glycerine	20
Goat Hair, unmanufactured	Free
Gold Beaters' moulds and skins	Free
Gold Laces, Knots, Stars, &c	20
Gold and Silver Ware, plated, and Electro-plated Ware	30
Gold and Silver Cloth	20
Gold and Silver Jewelry	20
Gold and Silver leaf	25
Gold and Silver, manufactures of, not elsewhere specified	20
Grain, of all kinds, when damaged by water in transitu (on appraised value)	20
Granite, all manufactures of, not elsewhere specified	20
Grapes, green fruit	2 cents per lb.
Grape Vines, of all kinds	20
Grass, Manilla and Sea Grass	Free
Grass, manufactures of, N. E. S	20
Gravels	Free
Grease and Grease Scrap	Free
Grease, Axle	1 cent per lb.
Grease, Foot, the refuse of the cotton seed after the oil is pressed out	Free

	P. C.
Grease, other, N.E.S.	20
Grindstones	$2.00 per ton
Ground or pulverized saw dust	25
Guano, and other animal and vegetable manures	Free
Gums, Amber, Arabic, Australian, British, Copal, Damar, Mastic, Sandarac, Shellac and Tragacanth	Free
Gums, Assafœtida, Camphor, Opium and others, not elsewhere specified	20
Gums, chewing sweetened	1 cent per lb. and 35
Gums, chewing, not sweetened	20
Gum, shellac, bleached and drawn	20
Gunpowder, gun, rifle and sporting, in kegs, ½ kegs, and ¾ kegs, and similar packages	5 cents per lb.
Gunpowder, cannon and musket, in kegs and bbls	4 cents per lb.
Gunpowder, canister, 1 lb. and ½ lb. tins	15 cents per lb.
Gunpowder, blasting and mining	3 cents per lb.
Gun, rifle and pistol cartridges and cartridge cases	30
Gut and Worm Gut, manufactured or unmanufactured, for whip and other cord	Free
Gutta Percha, manufactures of, not elsewhere provided for	25
Gutta Percha clothing or clothing made waterproof with Gutta Percha	35
Gutta Percha clothing, when partly composed of wool	35
Gutta Percha, crude	Free
Gypsum, crude (Sulphate of Lime)	Free
Gypsum, ground and calcined	20
Gypsum or Plaster of Paris, ground not calcined	10 cents per 100 lbs.

H

Hair, Angola, Bison, Buffalo, Camel, Goat, Hog, Horse and Human, not curled or otherwise manufactured	Free
Hair, curled	20
Hair Cloth, for furniture	30
Hair Cloth, N.E.S.	20
Hair Mattrasses	35
Hair, manufactures of, N.E.S.	20
Hair Oils, Pomatums and Pastes, and all other perfumed preparations used for the hair, mouth and skin	30
Hams, fresh, salted, dried or smoked	2 cts. per lb.
Hammocks	25
Hand Fire Grenades	30
Handkerchiefs, cotton and linen	20
Handkerchiefs, Silk	30
Hangings, paper or wall paper	30

	P. C.
Hardware, builders', cabinet-makers', upholsterers', carriage makers', saddlers' and undertakers'	30
Harness, dressing	25
Harness and saddlery	25
Hats caps and bonnets, not elsewhere specified	25
Hatters' plush, of silk or cotton	Free
Hatters' furs, not on the skin	Free
Hay and Straw	20
Hay Forks	35
Hay Knives	35
Head Lights, glass	30
Heavy Oil or Carbolic Oil	10
Hemlock Bark	Free
Hemlock, seed and leaf	Free
Hemp, undressed	Free
Hemp, Indian, (crude drug)	Free
Hemp Rags, fit only for manufacture of paper	Free
Hemp, Twine	25
Hemp, other manufactures of, not elsewhere specified	20
Henbane, leaf	Free
Hickory, lumber unmanufactured and saw dust of same	Free
Hides, raw, whether dry, salted or pickled	Free
Hinges and Locks	30
Hoes	35
Hollow-ware, tinned, glazed or enamelled, of cast or wrought iron	25
Holly	20
Hominy, in small pkgs	20
Hominy, in bbls	40 cents per bbl.
Honey, in the comb or otherwise	3 cents per lb.
Hoofs, horns and horn tips	Free
Hoop Iron, thicker than 17 gauge	17½
Hoop Iron, 17 gauge or thinner	12½
Hoop Iron not exceeding ⅜ of an inch in width, 25 gauge or thinner, for the manufacture of Tubular Rivets	Free
Hoop Skirts	30
Hops	6 cents per lb.
Horn and Ivory, manufactures of N.E.S	20
Horn Strips, used in making corsets	Free
Horned Cattle, for improvement of Stock	Free
Horned Cattle, not elsewhere specified	20
Horse Clothing, shaped (woolen)	10 cents per lb. and 25
Horse Clippers, cutlery	25
Horse Shoes	30
Horse Shoe Nails	30
Horses, not otherwise specified	20
Horses, for improvement of stock	Free

	P. C.
Hose, Rubber	25
Hosiery, of Cotton, not elsewhere specified	30
Hosiery, of Silk	30
Hoisery, Wool, of all kinds, not elsewhere specified	7½ cents per lb. and 20
House Furnishing Hardware, not otherwise provided for	30

House Furnishing Hardware. This is held to include the following articles, and all similar goods N.E.S., viz:

Apple parers, corers and slicers; Blother baths, Boot jacks, Brackets (metal), Butter triers, Can openers, Cash boxes with locks, Cheese triers, Cork drawers, Cork screws, Cherry stoners, Charcoal laundry irons, Copying presses, Clothes wringers, Clothes line cleats, Coffee pot stands, Coffee roasters, Coffee mills, Cork pressers, Cake turners, Curling tongs and irons, Champagne syphons and taps, Carpet stretchers, Carpet sweepers, Combination tools, Egg beaters, Faucets (metal), Fluting machines, Fire irons of every description, Fire dogs, Fire iron stands, Foot scrapers, Fruit presses, Grind stone fixtures, Hooks of all kinds, Ice cream freezers, Ice picks, Ice chisels, Ice choppers, Irons (sad, flat or smoothing of all kinds, Knife steels and sharpeners, Lemon squeezers, Mangles, Match safes and boxes, Meat chopers and pounders, Mincing knives, Mills (coffee, spice and similar articles), Mop stick fixtures, Molasses gates, Meat stuffers, Metal faucets of all kinds, Nut crackers, Paper files, clips and file hooks; Pen racks and holders, Paper weights, Printing irons, Quilt frame clamps, Sad or flat irons and stands, Smoothing irons of all kinds, Stands (coffee and teapot, sad iron and all similar articles), School ink wells, Spice mills, Skewers, Soapstone foot warmers, Stove shovels, Shelf brackets, Spittoons, Twine boxes, Tobacco cutters, Towel racks and rollers, Toasting forks, Wringers (clothes.)

Hubs, felloes and parts of wheels, roughly hewn or sawn only	15
Hubs, spokes, felloes and parts of wheels, when finished as parts of Carriages	35
Hydraulic Cement or White Lime, ground, including bbl.	40 cents per bbl.
Hymn Books,	5
Hyoscyamus Leaves	Free
Hyoscyamus Seed	20

I

	P. C.
Ice	Free
Imitation Precious Stones, not set	10
Incense	20
Indian Corn	7½ cents per bush.
Indian Corn Meal	40 cents per bbl.
Indian Hemp, crude drug	Free
India Rubber, boots and shoes, and manufactures of, not elsewhere specified	25
India Rubber Clothing, or clothing made waterproof with India Rubber	35
India Rubber, vulcanized handles for knives and forks	10
India Rubber, unmanufactured	Free
Indigo	Free
Indigo Auxiliary	Free
Indigo, paste and extract of	Free
Ink, for writing	25
Ink, for printing	20
Ink Powder	20
Inkstands, all kinds	30
Insect Powder	20
Iodine, crude	Free
Iodine, resublimed	20
Isinglass	20
Instruments, Philosophical, for the use of colleges	Free
Instruments, Musical, for bands, for the use of Army and Navy and Canadian Militia	Free
Insulators, telegraph and lightning rods	30
Ipecacuanha Root	Free
Iris Root	Free
Iron Liquor, solution of acetate of iron for dyeing and calico printing	Free
Iron Sand, for polishing granite	Free
Iron, Agricultural Implements, not elsewhere specified	35
Anvils	30
Band and Hoop Iron, No. 17 gauge or thinner	12½
Band and Hoop Iron, thicker than 17 gauge	17½
Bars, rolled or hammered, including flats, rounds and squares	17½
Bars, other, in slabs, blooms, loops, etc	10
Iron or steel Beams, sheets, plates, angles and knees, for iron or composite ships or vessels	Free
Boiler Plate	12½
Bolts, washers and rivets	30
Canada plates	12½
Car Wheels and Axles, of iron or steel	25

	P. C.
Iron Castings and Forgings, of every description, not elsewhere specified	25
Cast Iron, Gas, Water and Soil Pipes	25
Cast Iron Forks, not handled, ground or otherwise further manufactured	10
Chains, Iron or Steel, over 9/16 of an inch in diameter	5
Chain Cables, N.E.S	20
Cultivators and Ploughs	35
Engines, Locomotive	25
Engines, Fire	25
Engines, other and boilers	25
Fire Extinguisher, (chemical)	25
Hollow-ware, tinned, glazed or enamelled	25
Horse Shoe and Horse Shoe Nails	30
Iron Bridges and structural iron work	25
Iron Masts, for ships or parts of	Free
Locks, of all kinds	30
Machines, Sewing $2.00 each and	20
Mowing and Reaping Machines	35
Threshing Machines	35
Middlings Purifier (as machinery)	25
Other machinery, composed wholly or in part of iron, not elsewhere specified	25
Malleable Iron Castings	25
Mill Iron and Mill Cranks, and Wrought Forgings for Mills and Locomotives, or parts thereof,	25
Nail and Spike Rods	17½
Nails, Hungarian and Clout	30
Nails, Iron Wire, Pointe de Paris	30
Nails, Spike and Sheathing Nails, composition	20
Nails and Spikes, wrought and pressed, including Railroad Spikes ¾ cent per lb. and	10
Nails and Spikes, cut ½ cent per lb. and	10
Nuts of iron or steel 1 cent per lb. and	10
Nuts and Bolts, together	30
Old and Scrap Iron	Free
Ornamental Iron Work	25
Pig Iron, Charcoal $2.00 per ton.	
Pig Iron, all other $2.00 per ton.	
Pumps, Iron or Wood	35
Railway Bars or Iron Rails for Railways or Tramways	15
Railway Fish Plates, Frogs, Frog Points, Chairs and Finger Bars	17½
Rolled beams, channel and angle and T iron, steel or iron and steel, N. E. S	12½
Rolled, round wire rods in coils, under ½ inch diam.	10
Safes, and doors for safes and vaults	25

	P. C.
Screws, iron and steel, commonly called "wood screws"	35
Scales, balances and weighing beams	30
Sheet Iron, smooth or polished, coated or galvanized and common or black, No. 17 gauge or thinner	12½
Sheet Iron, common, thicker than No. 17 gauge	17½
Sheet Iron, Hollow-ware, and all manufactures of sheet iron not elsewhere specified	25
Skates, iron or steel	30
Stoves	25
Tacks, brads and sprigs	30
Tin Plates	Free
Tubing, lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured, 1½ inch in diameter and over	15
Wrought Iron Tubing, plain, not threaded, coupled or otherwise manufactured, over 2 in. in diameter	15
Wrought Iron Tubing, plain, 2 in. in diameter or under coupled and threaded or not	25
Wrought Iron Tubing, other than above	20
Wire, iron and steel, galvanized or tinned, 15 gauge or smaller	Free
Wire, Iron and Steel, over 15 gauge	15
Wire rope, strand or chain made of iron wire	25
Wire Work, other	25
Iron.—All articles rated as iron or manufactures of iron shall be chargeable with the same duty, if imported, as steel or steel and iron combined, unless otherwise provided for.	
Istle or Tampico "fibre"	Free
Ivory black and Lamp black	10
Ivory Nuts, unmanufactured	Free
Ivory, manufactures of, not elsewhere specified	20
Ivory Vaccine Points	Free
Ivory, unmanufactured	Free
Ivory Veneers, sawn only, not planed or polished	Free
Ivory Knives and Folders	20

J

Jaconet, "Scotch"	20
Jalap Root	Free
Jams	5 cents per lb.
Japanned and Tin Ware, not elsewhere specified	25
Jeans, Kentucky	2 cents per sq. yd. and 15
Jeans and Coutilles, see Coutilles and Jeans	
Jellies	5 cents per lb.
Jet, manufactures of	20

	P. C.
Jewelry, of gold and silver or other metal or imitations of..	20
Jewel Cases, and other like articles, of any material.....	30
Junk, old.....	Free
Jute, carpeting or matting and mats.....	25
Jute Cloth, as taken from the loom, neither pressed, mangled, calendered, nor in any way finished, and not less than 42 inches wide, when imported to be manufactured into bags only.....	Free
Jute Butts.....	Free
Jute, manufactures of, not elsewhere specified.....	20
Jute, unmanufactured.....	Free
Juvenile Water Colors.....	20

K

Kainite, or German Potash Salts, for fertilizers.....	Free
Kelp.....	Free
Kentucky Jeans, N.E.S.....2 cents per sq. yd. and	15
Kerosene and Coal Oil, distilled, purified or refined, not elsewhere specified.....7 1/5 cents per I.G	
Kerosene and Coal Oil, fixture or parts thereof.....	30
Knife Powder.....	20
Knife Blades or Knife Blanks, in the rough, unhandled, for use by electro-platers.....	10
Knives, for butchers and farriers (cutlery).....	25
Knives, for Horticultural purposes (cutlery).....	25
Knives, for mowers and reapers and cutter-bars.....	35
Knitted Cloth, cotton hosiery.....	30
Knitting Machines.....	25
Knitting Needles.....	20
Knitting Machine Needles.....	30
Knitting Yarn, cotton, not bleached, dyed or colored, under No. 40.....2 cents per lb. and	15
Knitting yarn cotton, dyed or colored...3 cents per lb. and	15
Knitting Yarn, woolen, under No. 30...7½ cents per lb. and	20
Kyrolite (mineral).....	Free

L

Labels, coloured, for fruit, vegetables, meat, fish, confectionery, and other goods, also tickets, posters, advertising bills and folders.....10 cents per lb. and	20
Lac Dye, crude, seed, button, stick and shell.....	Free
Laces, cotton, boot, shoe and stay.....	30
Laces, embroidered with gold and silver.....	20
Laces, silk.....See laces, cotton, etc.	30

	P. C.
Laces, braids, fringes and other trimmings	20
Lace Collars, clothing	30
Lackers, Varnish, not elsewhere specified 20 cents per I.G. and	20
Lakes, scarlet and maroon, in pulp	Free
Lamp black and Ivory black	10
Lamb and Sheep Skins, tanned or dressed, but not waxed or glazed	15
Lamb and Sheep Skins dressed, waxed or glazed	20
Lamp Reflectors	30
Lamps (glass)	30
Lamp Shades (glass)	30
Lampwicks	30
Lap-welded Boiler Iron Tubing, not threaded, coupled or otherwise manufactured, 1½ inch in diameter and over	15
Lard, tried or rendered	2 cents per lb.
Lard, untried	1½ cents per lb.
Lard Oil	20
Lava, unmanufactured	Free
Lava, manufactures of	20
Lead, bars, blocks and sheets	60 cents per 100 lbs.
Lead, old, scrap and pig	40 cents per 100 lbs.
Lead, white and red, dry and orange mineral, also dry white zinc	5
Lead, white, in pulp, not mixed with oil	5
Lead pipe and shot	30
Lead pencils, in wood or otherwise	25
Lead, Nitrate and Acetate of	5
Lead, all manufactures of, not elsewhere specified	30
Leather, all upper and French Kid, tanned but not waxed	15
Leather, all upper and French Kid, dressed and waxed	20
Leather Belting	25
Leather Boots and Shoes	25
Leather Board	3 cents per lb.
Leather Boot and Shoe Counters, made from leather board	½ cent per pair.
Leather, Cordova, tanned, from horse hide, and manufactures of	25
Leather, Morocco skins, tanned but rough or undressed	10
Leather, other, and skins tanned, not elsewhere speified	20
Leather, Patent, Japanned or enamelled	20
Leather, Sole, tanned but rough or undressed	10
Leather, Sole and Belting Leather, tanned but not waxed	15
Leather, Sole and Belting Leather, dressed and waxed	20
Leather, manufactures of, not elsewhere specified	25
Leeches	Free

	P. C.
Leghorn Hats, unfinished or Caplins	20
Leicester and Lincolnshire or Lustre Wools, such as are grown in Canada	3 cents per lb.
Lemons, citrons and oranges, in brine for candying	Free
Lemons and oranges	20
Lentils	20
Lignumvitæ wood, not manufactured	Free
Lime and Lemon juice N. E. S	20
Lime Juice, sweetened, 20 per cent. of this article to be rated as sugar over 13 grade, viz., 1 cent per lb. and 35 per cent. *ad val.*, and 80 per cent. of the value at 20 per cent. *ad val*	
Lime, Acetate of	20
Lime	20
Lime, Chloride of	Free
Linen collars and cuffs (clothing)	30
Linen Clothing, or articles worn by men, women and children	30
Linen, Duck	20
Linen Canvas, when to be used for boats and ships' sails	5
Linen, manufactures of, not elsewhere specified	20
Linen Thread	20
Lines and Twines, for the fisheries	Free
Linings, rolled, (cotton)	20
Linoleum, as Oil Cloth	30
Linseed Oil, raw or boiled	25
Liquorice, root and paste, extract of, for manufacturing purposes	15
Liquorice Root and Rhubarb Root, natural state	Free
Liquorice, stick extract or confection	1 cent per lb. and 20
Litharge	Free
Lithographic Stones, not engraved	20
Litmus and all Lichens, prepared and not prepared	Free
Lobsters, fresh or preserved	25
Lobsters, fresh or preserved, from Newfoundland	Free
Locks, of all kinds	30
Locomotives and Railway Passenger, Baggage and Freight Cars, being the property of railway Companiesin the United States running upon any Line of Road crossing the Frontier, so long as Canadian Locomotives and Cars are admitted free under similar circumstances into the United States, under regulations to be prescribed by the Minister of Customs	Free
Locomotive Engines	25
Locomotive Tires of steel or "Bessemer" in the rough	10
Locomotive wrought forgings, or parts thereof	25
Locust Beans, for the manufacture of horse and cattle food	Free
Logwood, extract of	Free

	P. C.
Logs, and round unmanufactured timber, not elsewhere provided for	Free
Lubricating Oils, composed wholly or in part of Petroleum, and costing thirty cents per Imp. gall or over	25
Lubricating Oils, costing less than 30 cts. per I.G.	7 1-5 cts. per I.G.
Lubricating Oils, all other	25
Lumber and Timber, Planks and Boards, sawn, of Boxwood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Sandal-wood, Spanish Cedar, Oak, Hickory and Whitewood, not shaped, planed or otherwise manufactured, and sawdust of the same	Free
Lumber, Hickory, sawn to shape for spokes of wheels, but not further manufactured	Free
Lumber and Timber, not elsewhere specified	20

M

Mace	25
Maccaroni and Vermicelli	20
Machine Card Clothing	25
Machine, Dating	25
Machine, Knitting	25
Machine, Numbering	25
Machine, Sewing, whole or on heads or parts of heads	$2 each and 20
Machine, Sewing, parts of; stands and table tops imported separately, stands to be treated as castings and wood work as manufactures of wood	25
Machine Screws, except Wood Screws	30
Machine Screws, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws	35
The same imported with nuts, or properly screw bolts	30
Machines, Ruling, Cutting, Perforating and Paging Machines, as Bookbinders' Implements	10
Machinery, not elsewhere mentioned	25
Madder, or Indian Madder, ground and prepared, and all extracts of	Free
Mackerel, fresh	1 cent per lb.
Mackerel, fresh, from Newfoundland	Free
Mackerel, pickled	1 cent per lb.
Mackerel, pickled, from Newfoundland	Free
Magic Lanterns	25
Magnesia	20
Mahogany, lumber, sawn, not shaped, planed or otherwise manufactured and sawdust of same	Free

	P. C.
Majolica Ware, Stone Pottery	30
Malleable Iron Castings	25
Malt, upon entry for Warehouse, subject to Excise Regulations	15 cents per bush.
Malt, extract of, for medicinal purposes	25
Manganese, Oxide of	Free
Manilla Grass	Free
Manilla Hoods	20
Mantels, Slate and Marble	30
Mantles, clothing, wool	10 cents per lb. and 25
Mantles, clothing, other, not elsewhere specified	30
Manures, Guano, and other animal and vegetable manures	Free
Manuscripts	Free
Maps	20
Marble Dust	20
Marble Blocks, from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing less than 15 cubic feet	10
Marble Blocks and Slabs, sawn on more than two sides	20
Marble, in blocks from the quarry in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic feet or over	Free
Marble Slabs, sawn on not more than two sides	10
Marble, manufactures of, not elsewhere specified	30
Marbles (playing marbles)	20
Mastic Gum	Free
Masts, Iron for ships, or parts of	Free
Matches, of wax, as candles	25
Matches, of wood	25
Mattrasses, hair, spring and other	35
Matting, Cocoa and Jute	25
Matting and Mats, of hemp	25
Meal, when damaged by water *in transitu* (on appraised value)	20
Meal, Buckwheat	¼ cent per lb.
Meal Cake, Oil Cake, Cotton Seed Cake and Palm Nut Cake	Free
Meal, Indian Cornmeal	40 cents per brl.
Meats, Bacon and Hams, Shoulders and Sides	2 cents per lb.
Meats, Beef, fresh or salted	1 cent per lb.
Meats, Beef, Corned Beef	2 cents per lb.
Meats, Beef, imported in the carcase to be cured or preserved in bond for exportation	1 cent per lb.
Meats, extract of fluid beef not medicated	25
Meats, potted, "mixed and made up into a paste"	20
Meats, Mutton, fresh or salted	1 cent per lb.
Meats, Pork	1 cent per lb.

	P. C.
Meats, Pork, imported, to be cured in bond	1 cent per lb.
Meats, Poultry, and Game of all kinds	20
Meats, prepared meats, sealed or unsealed, in cans or otherwise, not elsewhere specified	2 cents per lb.
Meats, other, not elsewhere specified	2 cents per lb.
Medals of gold, silver or copper	Free
Medicines, Proprietary, viz: all tinctures, pills, powders, troches or lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, oil or medicinal preparations or compositions recommended to the public under any general name or titles, as specifics for any diseases or affections whatsoever, affecting the human or animal bodies, not elsewhere provided for, in liquid form	50
Medicines, Patent, all other, not elsewhere specified	25
All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of such manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such names so affixed shall be forfeited.	
Meerschaum, crude or raw	Free
Meerschaum, manufactures of	20
Melado, not imported direct	⅜ cents per lb. and 30
Melado, imported direct	⅜ cents per lb. and 27½
Melons	20
Menageries, horses, cattle, carriages and harness of, under regulations to be prescribed by the Minister of Customs	Free
Mercury or quicksilver	Free
Metal Composition, not elsewhere specified	20
Metal, yellow Metal in bars, bolts, and for sheathing	Free
Mexican Fibre	Free
Mica	20
Microscopes	25
Military Stores and Munitions of War	Free
Milk Food manufactured by Henri Nestle, Dr. Gibaut, and others, and all similar preparations	30
Mill board, not straw board	10
Mill Iron and Mill Cranks, and wrought forgings for Mills and Locomotives, or parts thereof	25
Millinery, to be rated according to material of chief value...	
Mineral Waters, natural, not in bottles	Free
Mineral Waters, N.E.S	20
Mineral and Bituminous substances, not elsewhere specified	20
Mineral Soap Grease, a preparation of Petroleum	4 cents per lb.

	P. C.
Mineralogy, specimens of	Free
Mitts and Gloves, of kid and leather	25
Mitts and Gloves, all other	25
Models of Inventions and other Improvements in the Arts, but no articles shall be deemed a model or Improvement which can be fitted for use	Free
Mohair, manufacture, not elsewhere specified	22½
Molasses, other, when imported direct, without transhipment, from the country of growth or production, value free on board	15
Molasses other, when not imported direct	20
Moleskin, pantaloon stuff	2 cents per yd. and 15
Morphine	20
Morocco Skins, tanned, but rough or undressed	10
Moss, Iceland, and other Mosses, crude	Free
Moss, Seaweed, and all other vegetable substances used for beds and mattrasses, in their natural state, or only cleaned	Free
Moss, other, N. E. S	20
Moulds, Button	25
Mouldings of wood, plain	25
Mouldings of wood, gilded or otherwise further manufactured than plain	30
Mowing and Reaping Machines	35
Mowers and Reapers' Knives and Cutter Bars, as parts of Agricultural Implements	35
Mucilage	20
Muffs, Fur	25
Munjeet, or Indian Madder, ground or prepared, and all extracts of	Free
Muriatic Acid	20
Muriate of Potash, crude	Free
Muslin,	20
Music, printed sheet music	10 cents per lb.
Musical Instruments for bands of the Army and Navy	Free
Musical Instruments, not elsewhere specified	25
Muskets, Rifles, Guns and Pistols, not elsewhere specified	20
Musk, in pods or in grains	Free
Mustard Cake	20
Mustard Seed, unground	15
Mustard, prepared, including French Mustard	25

N

Nail and Spike Rods, [iron]	17½
Nails, Hungarian and Clout	30
Nails, Iron Wire, Pointe de Paris	30

	P. C.
Nails, Spikes and Sheathing, Nail Composition	20
Nails and Spikes, wrought and pressed, including R. R. Spikes ..... ¾ ct. per lb. and	10
Nails and Spikes, cut ..... 1/2 ct. per lb. and	10
Napkin Rings, [if plated]	30
Naptha, not elsewhere specified ..... 7 1/5 cts. per I.G.	
Neatsfoot Oil, and all animal oils, not elsewhere specified	20
Needles, Knitting	20
Needles, Steel ..... See Steel Needles	
Nettings, Cotton and Woolen Nettings, for boots, shoes and gloves	10
Nets and Seines, for use of fisheries	Free
Newspapers and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound	Free
Newspapers and quarterly, monthly and semi-monthly magazines, if bound	15
New Year Chromos	25
Nickel	Free
Nickel Anodes	10
Nickel Silver, in sheets.	10
Nickel and German Silver, manufactures of, not plated	25
Nickel and German Silver, manufactures of, if plated	30
Nitrate of Saltpetre	20
Nitrate of Soda or Cubic Nitre	Free
Nitrate of Lead	5
Nitric Acid	20
Nitro-Glycerine ..... 10 cents per lb. and	20
Notarial Seals	20
Numbering Machines, not to be classed with printing presses, to pay	25
Nuts and Bolts, together [iron]	30
Nuts, iron and steel ..... 1 ct. per lb. and	10
Nuts, all kinds [dried fruits]	20
Nuts, Cocoa, imported from the place of growth direct to a Canadian port ..... 50 cents per 100	
Nuts, Cocoa, not imported direct ..... $1.00 per 100	
Nutmegs and Mace	25
Nutgalls	Free

O

Oak and Tanners' Bark	Free
Oak, lumber and timber, not further manufactured than sawn or split	Free
Oakum	Free
Oats ..... 10 cents per bush.	
Oats, damaged by water in transitu [on appraised value]	20

	P. C.
Oatmeal	1/2 ct. per lb.
Oatmeal, damaged by water in transitu [on appraised value]	20
Ochres, dry, ground or unground, washed or unwashed, not calcined	10
Ochres, calcined	20
Oil, Aniline, crude	Free
Oil, Coal and Kerosene, distilled, purified or refined, Naptha, Benzole and Petroleum	7 1/5 cts. per I.G.
Oil, Carbolic	10
Oil, Castor	20
Oil, Cod Liver, medicated	20
Oils, cocoanut and Palm, in their natural state	Free
Oil, Cod	20
Oils, Fish, and products of fish, from Newfoundland	Free
Oils, Fish	20
Oil, Flax Seed or Linseed	25
Oil, Hair, perfumed or not	30
Oil, Lard Oil	20
Oils, Lubricating, composed wholly or in part of petroleum, and costing thirty cents per Imp. gal. or over	25
Oils, Lubricating, costing less than thirty cts. per Imp. gal.	7 1/5 cts. per Imp. gal
Oils, Lubricating, all others	25
Oils, Neatsfoot and all animal	20
Oil, Olive	20
Oil, Seal	20
Oil, Seal, from Newfoundland	Free
Oil, Salad	20
Oil, Sesame seed	20
Oil, Sperm	20
Oils, Vegetable Oils, not elsewhere specified	20
Oils, Volatile or Essential	20
Oils, Whale	20
Oil, Whale, from Newfoundland	Free
Oil, all other, not elsewhere specified	20
Oil Cake, Cotton Seed Cake and Meal, Palm Nut Cake and Meal	Free
Oil Cake Meal	Free
Oil Cake Crushed	20
Oil Cloths in the piece, cut or shaped, oiled, enamelled, stamped, painted or printed, flocked or coated, including Linoleum	30
Oil Cloths, for table covers, carriages, etc	30
Oil Cambric and Oiled Silk	20
Old and Scrap Copper	10
Old and Scrap Iron and Steel	Free
Old and Scrap Lead	40 cents per 100 lbs

	P. C.
Opium [drug]	20
Opium, prepared for smoking	$5 per lb.
Optical Instruments	25
Oranges, rinds of, in brine for candying	Free
Oranges, green fruits	20
Ores of Metal, of all kinds	Free
Organs, Cabinet Reed Organs, having not more than two sets of reeds ....each $10 and	15
Organs, etc., having over two and not over four sets of reeds each $15 and	15
Organs, etc., having over four and not over six sets of reeds each $20 and	15
Organs, etc., having over six sets of reeds....each $30 and	15
Organs, sets or parts of sets of reeds for Cabinet Organs	25
Organs, Pipe Organs	25
Ornamental, figured and enamelled Glass	30
Ornamental Iron Work	25
Ornaments for Ladies' Head Dresses, Hats, Bonnets, Belts, Dress Clasps, etc., to be rated according to the material component parts of chief value.	
Orris Root	Free
Ostrich Feathers, undressed	15
Ostrich Feathers, dressed	25
Osiers, unmanufactured	Free
Osiers and Willow Furniture	35
Osiers and Willow Works, not elsewhere specified	25
Ottar of Roses	Free
Oxalic Acid	Free
Oxide of Iron, dry or Colcothar	20
Oysters, fresh in shell	25
Oysters, in cans....(see canned oysters) under items fish, etc.	
Oysters, shelled, in bulk	10 cents per Gall.
Oysters, from Newfoundland	Free

P

Packages—"See 1st item of Resolutions."	
Packages containing Oysters or other Fish not otherwise provided for	25
Packages, etc., from Newfoundland	Free
Pails, Tubs and Churns, wood	25
Paints and Colors, dry, viz., blue black, Chinese blue, Prussian blue and raw umber	Free
Paints and Colors, colors in pulp, viz., carmine, cologne, and rose lakes, scarlet and maroon, satin and fine washed white and ultramarine blue, and metallic colors, viz: Cobalt, Zinc and Tin	Free

	P. C.
Paints and Colors, viz., fire-proof paint, dry..	¼ ct. per lb.
Paints and Colors, ground in oil or any other liquid.....	25
Paints and Colors, Ochres, dry, ground or unground,, washed or unwashed, not calcined.....	10
Paints and Colors, Paris Green, dry.....	10
Paints and Colors, White and Red Lead and Orange Mineral.....	5
Paints and Colors, White Lead in Pulp, not mixed with oil.	5
Paints and Colors, Zinc, dry white	5
Paints and Colors, dry, other, not elsewhere specified.....	20
Paintings, Engravings, Drawings and Prints, N.E.S.....	20
Paintings, "mounted on cardboard matts".....	30
Paintings in Oil or Water Colors, by artists of well-known merit, or copies of Old Masters by such artists.....	Free
Paintings in Oil or Water Colours, the production of Canadian artists, under regulations, to be made by the Minister of Customs	Free
Palm Leaf, unmanufactured.....	Free
Palm Leaf, when manufactured N. E. S	20
Palm Nut, Cake and Meal.....	Free
Palm Oil [natural state]	Free
Palm Nut Kernel Oil	20
Pamphlets, N.E.S.....	15
Pamphlets, Advertising	$1.00 per 100
Pamphlets, Fashion	$1.00 per 100
Paper Collars, Cuffs and Shirt Fronts of paper, linen or cotton.....	30
Paper Bags, not printed	25
Paper Bags, if printed	30
Paper, Cards, for playing.....	6 cts. per Pack
Paper Hangings, or Wall Paper, and glazed, plated, marbled, enamelled or embossed paper, in rolls or sheets, and card board similarly finished, also Bristol Board and all other kind of card board, also all cards cut, N. E. S ...	30
Paper Maché, manufactures of.....	25
Paper, Carpet Lining.....	20
Paper, Mill board, not Straw board.....	10
Paper, of all kinds not elsewhere specified..	20
Paper, Printing	20
Paper, ruled	25
Paper, Union Collar Cloth, not shapen.....	5
Paper waste or clippings.....	Free
Paper, Sand Paper.....	25
Paper, calendered, including writing and note paper not ruled	22½
In its meaning held practically to apply to all writing papers, smooth surface papers whether colored or white,	

	P. C.
drawing paper and enamelled paper, but does not apply to ordinary printing paper, known to the trade as "news" paper, or to wrapping, filtering paper, which latter are	20
Paper binders or fasteners, according to material	
Parafine Wax, or Stearine	3 cents per lb.
Parafine Wax Candles	5 cents per lb.
Parasols and Umbrellas, all kinds	30
Parts of Pianos	25
Paste, Cocoa, containing Sugar	1 cent per lb. and 25
Paste, Cocoa, not sweetened	20
Paste, perfumed	30
Patent Medicines, in liquid form (see medicines	50
Patent Medicines, other than liquid	25
Patent Leather	20
Peaches, green fruit	40 cts. per bush.
Pears, green fruit	20
Pear, essence of	$1.90 per I-G. and 20
Pear Trees	4 cents each
Peas	10 cts. per bush.
Peas, when damaged by water in transitu (on appraised value)	20
Pearl, Mother of, not manufactured	Free
Pearl, manufactures of	20
Pencils, Lead, in wood or otherwise	25
Pencils, Slate	25
Pencil Cases	25
Pens	20
Penholders	30
Penknives	25
Pelts	Free
Pepper, unground	10
Pepper, ground	25
Percussion Caps, for guns, rifles	30
Percussion Caps, for blasting	30
Periodicals, Illustrated Advertising	6 cents per lb. and 20
Perfumery, including toilet preparations	30
Perfumed Spirits in bottles or flasks, not weighing more than four ounces	40
Perfumed Spirits in bottles, flasks or other packages, weighing more than four ounces	$1.90 per I.G. and 30
Perfumed and Fancy Soaps	30
Persis, or extract of Archill and Cudbear	Free
Petroleum, refined	7 1/5 cts. per I.G.
Petroleum, products of	7 1/5 cts. per I.G.
Pewter, Platina or Metal Composition	20
Pheasants, for improvement of stock	Free
Pheasants, other	20
Phials, glass	30

	P. C.
Philandri Seed	20
Philosophical Instruments and Apparatus, including globes and pictorial illustrations of insects, when imported by or for the use of colleges and schools, scientific and literary societies	Free
Phosphorus	Free
Phosphor Bronze blocks, sheets and wire	10
Photographs, "on cardboard"	30
Pianofortes, square, whether round cornered or not, not over 7 octaves $25 each and	15
Pianofortes, square, all other $30 each and	15
Pianofortes, upright $30 each and	15
Pianofortes, concert, semi-concert, or parlor grand pianofortes $50 each and	15
Pianos, part of	25
A piano imported, consisting of case, frame, sounding-board, etc., but without the action, should be treated as a piano liable to the specific duty and the *ad valorem* duty on its value in that state	
Pickles and Sauces	25
Pictorial Show Cards 10 cents per lb. and	20
Picture Frames, as furniture	35
Pictures, Advertising, not framed	30
Pictures, Advertising, if framed	35
Pictures, N.E.S	20
Pig, Copper	10
Pig Iron $2.00 per ton 2,000 lbs.	
Pig Tin	Free
Pig Zinc	Free
Pillows and Bolsters	35
Pimento, ground	25
Pimento, unground	10
Pins, manufactured from wire of any metal	30
Pine Apple	20
Pine Apple, essence of $1.90 per I.G. and	20
Pipe, Clay	Free
Pipes, drain pipes and sewer pipes glazed	25
Pipes, soil and water pipes, of iron castings	25
Pipes, Tobacco pipes, Briar and all wooden	25
Pipes, Tobacco pipes, other, N. E. S.	20
Pipe Cases containing pipes, Cigar and Cigarette cases, and other like articles of any material	30
Pipe Organs	25
Pistols, N.E.S	20
Pitch (pine) in packages of not less than 15 Gallons	Free
Pitch, Coal	10

	P. C.
Plants and Shrubs, lawn and ornamental trees, not elsewhere specified	20
Plants, viz:	
Apple Trees, of all kinds ..... 2 cts. each	
Cherry Trees, of all kinds ..... 4 cts. each	
Peach Trees	
Pear Trees, of all kinds	20
Plum Trees, of all kinds ..... 4 cts. each	
Quince Trees ..... 5 cts. each	
Plaster of Paris or Gypsum, ground not calcined ..... 2 ½ cts. each	
Plaster of Paris, calcined or manufactured ..... 10 cts. per 100 lbs.	
Plasters medicated, all kinds ..... 15 cts. per 100 lbs.	
Plaits, Straw, Tuscan and Grass	25
Plated Ware and Gilt Ware, of all kinds, including cutlery, plated wholly or in part	Free
Plates, Canada	30
Plate, Boiler, iron or steel	12½
Plates, Tin	12½
Plate Glass, not coloured, in panes not over 30 square feet ..... 6 cents per square foot.	Free
Plate Glass, in panes over 30 and under 70 square feet ..... 8 cents per square foot.	
Plate Glass, in panes over 70 square feet ..... 9 cents per square foot.	
Platina, not elsewhere specified	
Platinum Wire	20
Plates, engraved on wood, steel, or other metal	Free
Playing Cards ..... 6 cts. per pack	20
Plums, green fruit	
Plums, dried fruits ..... 30 cts. per bush.	
Plum Trees	20
Plumbago ..... 5 cts. each	
Plumbago, manufactures of	10
Plush, Silk Netting, used for manufacture of gloves	20
Plush, of Silk or Cotton, for Hatters' use	15
Plush Silks, other	Free
Pocketbooks and Purses	30
Polishing Powders	30
Pomades, French or flower odors, preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 lbs. each	20
Pomades, all others	15
Pomatum, or paste for the hair, mouth or skin	30
Porcelain Slate	30
	25

	P. C.
Porcelain Ware, other	30
Pork.....1 cent per lb.	
Porter, in bottles.....18 cts. per I.G.	
Porter, in wood.....10 cts. per I.G.	
Portland or Roman Cement	20
Posters and Advertising Pictures or pictorial show cards or bills.....10 cts. per lb. and	20
Potash, bichromate of, crude	Free
Potash, muriate of, crude	Free
Potash, German Mineral	Free
Potatoes, sweet	20
Potatoes, other.....10 cts. per bush.	
Poultry and Game of all kinds	20
Powder, rifle and sporting powder.....5 cts. per lb.	
Blasting and Mining powders.....3 cts. per lb.	
Cannon and Musket.....4 cts. per lb.	
Canister Powder.....15 cts. per lb.	
Giant, Dualin, Dynamite.....5 cts. per lb. and	20
Nitro-Glycerine.....10 cts. per lb and	20
Powders, perfumed	30
Powders, Baking	20
Prayer Books (see books)	5
Precious stones, viz., Agate, Amethyst, Aqua Marine, Blood Stone, Carbuncle, Cat's Eyes, Cameo, Coral, Cornelian, Crystal, Crysolite, Crosordolite, Emerald, Garnet, Intaglio, Inlaid or Encrusted Stones, Onyx, Opal, Pearl, Ruby, Sardonyx, Sapphire, Topaz, and Turquoise, not polished nor otherwise manufactured	Free
Precipitate of Copper, crude	Free
Printed or Dyed Cottons, N.E.S	27½
Prints, drawings, etc	20
Printing Presses, not to include type writers, electric pens numbering machines or dating stamps	10
Proprietary Medicines, in liquid form (see medicines)	50
Prunes and Plums, dried fruit	20
Prunella, twill cotton.....2 cts. per sq. yd. and	15
Prunella, cotton and woolen netting for boots and shoes	10
Prussian Blue, dry color	Free
Pumice and Pumice Stone, ground or unground	Free
Pumps, iron, pitcher, spout, cistern, well and force pumps, and wood	35
Putty	25
Putty, dry, for polishing granite	Free

Q

	P. C.
Quails, for improvement of stock	Free
Quails, other	20
Quercitron, or extract of oak bark, for tanning	Free
Quills	20
Quicksilver	Free
Quinces	30 cts. per bush.
Quince Trees	2½ cts. each.
Quinine, sulphate of (in powder)	Free
Quilts of Cotton, or Bed Comforters, not including woven quilts or counterpanes	27½

R

Rags, of cotton, linen, jute and hemp; paper—waste or clippings and waste of any kind fit only for manufacturing paper	Free
Rags, woolen	Free
Rails, Iron or Railway bars, for railway and tramway	15
Railway Iron, fish plates, frogs, frog points, chairs and finger bars	17½
Railway Bars, steel, not including tram,	Free
Railway Cars and Railway Carriages	30
Raisins, dried fruits	20
Rakes	35
Rake Teeth	35
Rasps and Files	35
Raspberries, green fruit	2 cts. per qt.
Rattans, unmanufactured	Free
Rattans, manufactured or partly manufactured	25
Receipts, printed	30
Red Liquor, a crude acetate of aluminum, prepared from pyroligneous acid, for dyeing and calico printing	Free
Red Prussiate of Potash	10
Reeds, unmanufactured	Free
Reeds, manufactured or partly manufactured, N.E.S	20
Reeds, for organs	25
Rennet, raw or prepared	Free
Resin, in packages of not less than 15 Gallons	Free
Revolvers, not elsewhere specified	20
Rhubarb Root	Free
Rhubarb, ground or powdered	20
Ribbons, of all kinds and material	30
Rice, unhulled or paddy, when imported direct from the country of growth or production	17½

	P. C.
Rice, other	1 ct. per lb.
Rice Flour	2 cts. per lb.
Ridges Food	30
Rifles, not elsewhere specified	20
Rifle Cartridges	30
Rinds of lemons, citrons and oranges, in brine for candying.	Free
Rivets, Bolts and Washers	30
Roofing Felts	25
Rockingham Ware	30
Rolled Beams, channel and angle T iron and steel, or iron and steel	12½
Rolled Round Wire Rod in coils (iron) under ½ inch in diameter	10
Rolled Round Wire Rods, Steel, under ½ an inch in diameter, when imported by wire manufacturers for use in their factories	5
Rope, Iron Wire	25
Rope, other, as cordage	20
Roofing Slate, black or blue	80 cts. per sq.
Roofing Slate, red, green or other	$1.00 per sq.
Roots, medicinal, viz: Aconite, Calumba, Ipecacuanha, Sarsparilla, Squills, Tarraxicum and Valerian	Free
The same ground or powdered	20
Rose Lake (color in pulp)	Free
Rose Water, without spirits	30
Rose Wood Lumber, not further manufactured than split or sawn	Free
Rubber, hard crude, in sheets, plain or moulded	Free
Rubber substitute, and recovered Rubber	Free
Rubber-Clothing, or clothing made waterproof with Indian rubber	35
Rubber (Tweed) Clothing	35
Rubber, other manufactures of	25
Ruling Pens	10
Rum	$1.75 per I.G.
Rum Shrub	$1.90 per I.G.
Russel Cord (Wool)	22½
Rye	10 cts. per bush.
Rye, damaged by water in transitu (on appraised value)	20
Rye Flour	50 cts. per bbl.
Rye Flour, when damaged by water in transitu (on appraised value)	20

S

Saddlers' Hardware	30
Saddlers' Soap	20

	P. C.
Safes, iron, and doors for safes and vaults	25
Saffron Cake	Free
Saffron and Safflower, and extract of	Free
Sago	20
Sago Flour	2 cts. per lb.
Sails, for boats and ships	25
Sail Twine	5
Sal-Ammonia	Free
Sal-Soda	Free
Saleratus, or Bicarbonate	20
Salt, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, not otherwise provided for	Free
Salt, coarse, and all fine salt in bulk, other than above	8 cts. per 100 lbs.
Salt, in bags, barrels and other packages.	12 cts. per 100 lbs.
Salt Bags, containing fine Salt	25
Saltpetre, nitrate of	20
Salt Cake, being a sulphate of soda, when imported by manufacturers of Glass and Soap for their own use in their own works	Free
Sand	Free
Sand, colored	20
Sand Cloth	25
Sand (iron) or globules for polishing granite	Free
Sandpaper, glass and Emery paper	25
Sandalwood, sawn, not shaped, planed or otherwise manufactured	Free
Sapolio	20
Sarsparilla, Root	Free
Satin, Silk	30
Satin, and fine-washed white (colors)	Free
Satin-wood, sawn, not shaped, planed or otherwise manufactured	Free
Satteens	2 cts. per sq. yd. and 15
Satchels, Trunks, Valises, Carpet Bags, Purses and Pocket-books	30
Sausage Skins or Casings, not cleaned	Free
Saw Dust (see Free Lumber)	
Saws, of all kinds	30
Scales, Balances, Weighing Beams and Steelyards	30
Scheidam Schnapps	$1.90 per I.G.
School Slates	25
Scrap Iron	Free
Scrap Steel	Free
Scrap Brass	Free
Screens, Japan, as furniture	35

	P. C.
Screws, steel and iron, called wood screws	35
Screws, Machine, intended for holding in wood, without nuts or other iron fixtures, to be classed as wood screws	35
The same imported with nuts are properley screw bolts	30
Screws, with Nuts	30
Scythes .....See Agricultural Imps.	35
Sea Grass	Free
Sea-weed, not elsewhere specified	Free
Seal Oil	20
Seal Oil, from Newfoundland	Free
Sealskins, fur, wholly or partially dressed	15
Sealskin, imitation in wool .....7½ cts. per lb. and	20
Seamless Drawn Tubing, brass	10
Seamless Drawn Tubing, copper	10
Seamless Drawn Tubing, Zinc	10
Seamless Cotton Bags.....2 cts. per lb. and	15
Seeds, flower, garden, field and other seeds for agricultural purposes when in bulk or other large parcels	15
Seeds, the same, in small papers and parcels	25
Seeds, mustard, unground	15
Seeds, mustard, ground	25
Seeds for agricultural purposes do not include Colchicum, Cummin, Hyoscyamus, Philandri, Stramonium, Worm, Carraway, Canary.	
Seeds, Anise, Coriander, Cardimon, Fennel and Fenugreek	Free
Seeds, Canary and Carraway	20
Seeds, other, N.E.S	20
Sea-weed, moss, and all other vegetable substances used for beds and mattrasses, in their natural state or only cleaned	Free
Semaphore Wire	25
Senna, in leaves	Free
Sesame, Seed Oil	20
Settlers' Effects,—Wearing Apparel, Household Furniture, Professional Books, Implements and Tools of Trade, occupation or employment, which the Settler has had in actual use for at least six months before removing to Canada. Musical Instruments, Domestic Sewing Machines, Live Stock, Carts and other vehicles, and Agricultural Implements in use by the Settler for at least one year before his removal to Canada, not to include machinery or articles imported for use in any manufactory, establishment, or for sale; provided that any dutiable article entered as Settlers' Effects cannot be so entered unless brought with the Settler on his first arrival and shall not be sold or otherwise disposed of without payment of duty until after two years actual	

	P. C.
use in Canada. Provided, also, that under regulations to be made by the Minister of Customs, live stock, when imported in Manitoba or the North West Territory by intending Settlers, shall be free, until otherwise ordered by the Governor in Council	
Sewer Pipes, glazed	Free
Sewer Pipes, unglazed	25
Sewing Machines, whole, or heads or parts of heads of Sewing Machines	20
Sewing Machines, parts of, viz:—Stands and table tops, imported separately, stands to be treated as castings and woodwork as manufactures of wood, both $2 each and	20
Sewing Thread on Spools	25
Sewing Cotton Thread, in hanks, blackand bleached, three and six cord	20
Shades, Glass, for lamps and gas lights	12½
Shawls, Cashmere and Paisley, if not composed chiefly of silk	30
Shawls, Indian or Paramatta	25
Shawls, Silk	25
Shawls, Woolen	30
Shawls, knitted	25
Shawls, other 7½ cts. per lb. and	20
Sheep	25
Sheep, for improvement of stock	20
Sheep Skins, tanned or dressed but not waxed or glazed	Free
Sheep Skins, dressed and waxed or glazed	15
Sheetings, Cotton, bleached and unbleached, not stained, painted or printed	20
Shells, manufactured 1 ct. per sq. yd. and	15
Shingles	20
Sheet Music	20
Sheet Iron, No. 17 gauge and thinner 10 cts. per. lb.	
Sheet Iron, thicker than 17 gauge	12½
Ships and all other vessels, built in a foreign country, whether steam or sailing vessels, on application for Canadian register on the fair market value of the hull and all appurtenances except machinery	17½
Machinery on same	10
Ships, repairs on (according to material).	25
Shirts, cotton, woven or made on frames	30
Shirts, Drawers and Hosiery, wool, wholly or in part, not elsewhere specified 7½ cts. per lb. and	20
Shirt Fronts, Collars and Cuffs, paper, linen or cotton	30
Shirtings, cotton, checked and striped 2 cts. per sq. yd. and	15
Shoddy	22½
Shoes and Boots, leather and rubber	25

	P. C
Shoes, felt	25
Shoemakers' Ink	25
Shoemakers' Pitch	20
Shoe Linings, twilled cotton.....1 ct. per sq. yd. and	15
Shoe Linings, colored jeanettes .....2 cts. per sq. yd. and	15
Shoe Laces, of any material	30
Shot, Lead	30
Shot Guns, not elsewhere specified	20
Shot Pouches, leather	25
Show Cases.....$2 each and	35
Show Cards or Bills (pictorial) .....10 cts. per lb. and	20
Show Cards, framed	35
Shovels and Spades.....See agricultural Imps.	35
Shoulders and Sides, fresh, salted, dried or smoked ... . 2 cts. per lb.	
Shrubs and Trees, ornamental and shade, not elsewhere specified	20
Silex or Crystallized Quartz	Free
Silicate of Soda	Free
Silicias and Casbans	27½
Silk Lace	20
Silk, raw, or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture in any way, silk cocoons and silk waste	Free
Silk Twist and Sewing Silk	25
Silk, Tram Silk, colored	25
Silk Umbrellas and Parasols	30
Silk Velvets, and all manufactures of silk, of which silk is the component part of chief value, not elsewhere specified	30
Silk, in the gum, not more advanced than singles, tram, and thrown organzine, and raw spun silk not colored	15
Silk—Manufactures of, embrace glacé, gros grain, ducape, barathea, Cashmere, Gros de Naples, black and colored; black and coloured Turquoise, satins, sarsenets, Persians, poplins, and all other piece goods of which silk is the component part of chief value; all silk clothing, velvets, terries, chenilles, ribbons, hat bands, velvet ribbons, tassels, shawls, hosiery and underclothing, ties, scarfs, bows, ferrets, handkerchiefs, Prussian bindings, sofa gimp, mantillas or jackets, silk warp Paramatta, silk tapestry, silk warp alapaca, &c	30
Silk, plush netting, used for the manufacture of gloves	15
Silk Plush, for Hatters' use	Free
Silver Coin [United States]	20
Silver and Gold Coins, except United States silver coin	Free
Silver Leaf, for painters and gilders	25

	P. C.
Silver-plated Ware	30
Silver Plate Glass	30
Silver, rolled	10
Silver and German Silver in sheets for manufacturing purposes	Free
Silver Soap	20
Skates of all kinds	30
Skate Blades, unfinished	20
Skins, undressed, dried, salted or pickled	Free
Skins, Fur Skins, wholly or partially dressed	15
Slates, for roofing, black or blue ..... 80 cts. per sq.	
Slates, for roofing, green and other colors ..... $1 per sq.	
Slates, school, and porcelain and drawing slates	25
Slate Mantles	30
Slate Pencils	25
Slate Slabs, square or in special shapes	25
Slates of all kinds and manufactures of, N.E.S	25
Sleighs	30
Smalts, dry color	20
Snuff and manufactured tobaccos ..... 30 cts. per lb. and	12½
Soap, common brown and yellow, not perfumed ..... 1½ cts. per lb.	
Soap, common soft and liquid, not perfumed	20
Soap, Castile and White ..... 2 cts. per lb.	
Soap, perfumed or toilet	30
Soap, powders ..... 3 cts. per lb.	
Soda Ash	Free
Soda, Bicarbonate of	20
Soda, Caustic	Free
Soda, Bichromate of	Free
Soda, Nitrate of	Free
Sodium, Sulphide of	Free
Soda, Silicate of	Free
Soil Pipes, cast iron	25
Sole Leather, tanned but rough and undressed	10
Sole Leather, tanned but not waxed or glazed	15
Sole Leather, tanned, waxed and glazed	20
Soups	20
Sozodont, in bottles under 4 ounces	40
Sozodont, over 4 ounces ..... $1.90 per I. G.	30
Spades and Shovels	35
Spanish Cedar, not shaped, planed, or otherwise manufactured	Free
Spanish or Esparto Grass, and other grasses and pulp of, for the manufacture of paper	Free
Spar and Alabaster Ornaments	20
Spectacles and Eye Glasses	25
Spelter, in blocks or pig	Free

	P. C
Spermaceti	20
Sperm Oil	20
Spices of all kinds, except Mace and Nutmegs, unground	10
Spices, as above, ground	25
Spices, Mace and Nutmegs	25
Spikes and Nails, cut ½ ct. per lb. and	10
Spikes and Nails, wrought or pressed, whether galvanized or not ¾ ct. per lb. and	10
Spikes and Nails, composition and sheathing	20
Spirits and Strong Waters, not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Syke's Hydrometer, for every Imperial Gallon of the strength of proof by such Hydrometer, and so in proportion for any greater or less strength than a gallon, viz: Geneva Gin, Rum, Whiskey and unenumerated articles of like kinds $1.75 per I.G.	
Spirits, Absinthe $2.00 per I.G.	
Spirits, Brandy $2.00 per I.G.	
Spirits, Whiskey, Geneva Gin and Rum $1.75 per I.G.	
Spirits, Old Tom Gin $1.32½ per I.G.	
Spirits, sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz:—Rum-shrub, Cordials, Scheidam Schnapps, Taffia, Bitters, and unenumerated articles of like kind $1.90 per I.G	
Spirits, Strong Waters imported into Canada mixed with any ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines Tinctures, Essences, Extracts, or any other denomination, Medicinal Elixirs and Fluid Extracts and Wine preparations, in bulk or bottle, not elsewhere specified, shall be nevertheless deemed spirits or strong waters and subject to same duty as such ... $1.90 per I.G. and	20
Spirits and Strong Waters, not elsewhere specified $1.90 per I.G.	
Spirits of Turpentine	10
Sponges	20
Spokes, Hubs, Felloes, rough or sawn only	15
Spokes, Felloes, Hubs, finished, as Carriage parts	35
Sprigs, Tacks and Brads	30
Spurs and Stilts, used in the manufacture of earthenware	Free
Stained Glass	30
Starch, Corn Starch and all preparations having the quality of starch 2 cts. per lb.	
Stay Laces of any material	30
Steel, ingots, bars, sheets, under 3-16 of an inch thick, whole or cut to shape, but not further manufactured, and rolled	

	P. C.
round wire rods in coils, not elsewhere specified, per ton of 2000 lbs .....$3 per ton, and	10
Steel, Railway bars or rails, not including tram or street rails	Free
Steel, for Saws.....	Free
Steel, Rolled Round Wire Rods, under ½ of an inch in diameter, when imported by wire manufacturers for use in their factories.....	5
Steel Needles, viz: Cylinder Needles, Hand Frame Needles and Latch Needles.....	30
Steel, or Bessemer Steel Locomotive Tires, in the rough ...	10
Steel Castings.....	25
Steel, all manufactures of, not elsewhere specified	20
Steel and Iron, [combined] all manufactures of, not elsewhere specified	20
Steel Wire, galvanized or tinned, 15 gauge or smaller.....	Free
Steel Wire, over 15 gauge, N. E. S	15
Steel Boiler Plates.....	12½
Steel Plates, manufactured N.E.S.....	20
Steel in coils, such as imported for the manufacture of screws and rake teeth, if cut to special length, or bent to shape, is dutiable as manufactures of steel.....	20
Steel imported for use in the manufacture of Skates.....	Free
Steel Game Traps.....	25
Steel of No. 20 gauge and thinner, but not thinner than No. 30 guage, to be used in the manufacture of corset steels, clock springs and shoe shanks, when imported by the manufacturers of such articles for use in their factories...	Free
Steel in Sheets, of not less than 11 nor over 18 wire guage, and costing not less than $75.00 per ton, of 2,240 lbs., when imported by manufacturers of shovels and spades, for use exclusively in such manufacture in their own factories.....	Free
Steelyards to be included in the item "scales, balances and weighing beams"	30
Stereotypes and Electrotypes of Standard books, except of Advertising books, almanacs and sheets	10
Stereotypes and Electrotypes for Commercial Blanks and Advertisements	20
Stick extract or confection, Liquorice ... ... 1 ct. per lb. and	20
Stockings and Socks, Woollens .....10 cts. per lb. and	25
Stone, Burr, in blocks, rough or unmanufactured, and not bound into millstone	Free
Stone, rough, Freestone, Sandstone, and all other building stone, except marble from the quarry, not hammered or chiselled [13 cubic feet to ton].....$1 per ton	
Stone-ware and Rockingham Ware.....	30
Stone, Waterlime or Cement Stone.....$1 per ton	

	P. C.
Stone, dressed Freestone and all other building stone except Marble, and all manufactures of stone or granite.....	20
Stone, Lithographic, not engraved.....	20
Stone, Flagstones, dressed .....$1.50 per ton	
Stone, Grindstones.....$2.00 per ton	
Stoves and other castings and forgings, not elsewhere specified	25
Stove Varnish .....20 cents per I.G. and	20
Straw and manufactures of, not elsewhere specified.....	20
Straw Hats.....	25
Strawberries, green fruit ..... 2 cts. per qt.	
Straw Board, not Mill board	20
Studs, Shirt or Collar, of all kinds....According to material.	
Sugar, when imported direct, without transhipment, from the country of growth and production, above No. 14 Dutch Standard.....1 ct. per lb. and	32½
Sugar, when not imported direct, without transhipment, from the country of growth and production, above No. 14 Dutch Standard .....1 ct. per lb. and	35
Sugar, when imported direct, without transhipment, from the country of growth and production, equal to No. 9, and not above No. 14 Dutch Standard..... ¾ of 1 ct. per lb. and	27½
Sugar, when not imported direct, without transhipment, from the country of growth and production, equal to No. 9, and not above No. 14 Dutch Standard..... ¾ of 1 ct. per lb. and	30
Sugar, when imported direct, without transhipment, from the country of growth and production, below No. 9 Dutch Standard.....½ of 1 ct. per lb. and	27½
Sugar, when not imported direct, without transhipment, from the country of growth and production, below No. 9 Dutch Standard.....½ of 1 ct. per lb. and	30
Sugar (refined, of all grades).....1 cent per lb. and	35
The value upon which the *ad valorem* duty shall be levied and collected upon all the above named Sugars, shall be the value thereof free on board—as provided by Section 77 of the Customs Act, 1883	
Sugar Candy, brown or white, and Confectionery ..... 1 ct. per lb. and	35
Sugar, Glucose or Grape sugar, to be classed and rated for duty as sugar, according to grade by Dutch Standard in color.	
Sulphate of Quinine, [in powder]	Free
Sulphate of Iron (Copperas)	Free
Sulphuric Acid.....½ ct. per lb.	
Sulphuric and Nitric Ether	20

	P. C.
Sulphur, in roll or flour	Free
Sumac, Extract of	20
Sumac, tanning article in a crude state	Free
Sunday School Cards or Devotional Cards.—No exception can be made from the item "printed, lithographed, &c. cards."	30
Superphosphates, or manufactured Manure	20
Surgical Instruments and Dental Instruments, wholly or in part of steel, not plated, N. E. S.	20
Sweet Potatoes	20
Swine	20
Swine, for improvement of stock	Free
Syrups, Cane Juice, Refined Syrup, Sugar-house Syrup, or Sugar-house Molasses, Syrup of Sugar, Syrup of Molasses or Sorghum imported direct or not ⅝ ct. per lb. and	30
Concentrated Cane Juice, Concentrated Molasses, Concentrated Beet-root Juice, and Concrete, whether imported direct or not ⅜ ct. per lb. and	30
Melado, and Concentrated Melado, when imported direct, without transhipment, from the country of growth and production ⅜ ct. per lb. and	27½
Melado, and Concentrated Melado, when not imported direct, without transhipment, from the country of growth and production ⅜ ct. per lb. and	30
Molasses, other when imported direct, without transshipment, from the country of growth and production	15
Molasses, other when not so imported	20
See item after Sugar—to determine value upon which duty shall be levied, on the above Melado and Molasses	

T

Tables, furniture	35
Table Tops and Stands, for Sewing Machines, imported separately	25
Tacks, Brads and Sprigs	30
Tafia, (see spirits)	$1.90 per I.G.
Tagging Metal, plain, japanned or coated, in coils, not over 1½ inches in width, when imported by manufacturers of Shoe and Corset Laces, for use in their factories	Free
Tails, undressed	Free
Tails, dressed, (see furs)	15
Tallow	1 ct. per lb.
Tallow, "rendered," and Tallow Stearine	1 ct. per lb.
Tampico, white and black	Free
Tanner's Bark	Free

	P. C.
Tanning and Dyeing articles in a crude state used in dyeing or tanning, not elsewhere specified	Free
Tanning and Dyeing articles, prepared, not elsewhere specified	20
Tapers, Wax	25
Tape Measures	20
Tapioca	20
Taraxicum Root	Free
Tar (Pine) in packages of not less than 15 Gallons	Free
Tar and Pitch Coal	10
Tarpaulin, Cotton, plain or coated with oil, paint, tar or other composition	30
Tarred Paper	25
Tartaraline	20
Tassels, gold and silver	20
Tassels, silk	30
Tea, Green, Japan and Black, imported from other countries than the United States	Free
Tea, Green, Japan and Black, imported from United States	10
Teasels	Free
Telephones	25
Telegraph Instruments	25
Telescopes	25
Tents and Awnings	25
Terra Japonica	Free
Thimbles of all kinds	20
Thread, Cotton, sewing, on spools	20
Thread, Cotton, sewing in hanks, black and bleached, three and six cords	12½
Thread, Linen	20
Thread, Gold and Silver Thread	20
Threshing Machines	35
Ticking, for tents.....2 cts. per sq. yd. and	15
Tiles for stoves and furnaces	20
Tiles, other, N. E. S.	30
Timber and Lumber, planks and boards, sawn, not shapen, planed or otherwise manufactured; African Teak, Black Heart Ebony, Boxwood, Cherry, Chestnut and Hickory, Lignumvitæ, Mahogany, Gumwood, Oak, Pitch Pine, Red Cedar, Rosewood, Satinwood, Sandalwood, Spanish Cedar, Walnut and Whitewood and sawdust of the same	Free
Timber and Lumber, not elsewhere specified	20
Tin, in blocks, pigs, bars and sheets	Free
Tin, Crystals	20
Tin, Metallic Color (dry)	Free

	P. C.
Tin Cans or packages made of tin or other material, containing fish of any kind, see rate on Oysters, canned under items fish, etc.	
Tin-foil	Free
Tin-foil, Capsules	25
Tinman's trimmings, to be classed as manufactures of Tin, viz :—Spouts, handles, knobs and ornamental articles..	25
Tinware, and all other manufactures of tin, not elsewhere specified	25
Tin Plates	Free
Tin Plates, crystalized	20
Tissue Paper, white and coloured, when imported by manufacturers of artificial flowers for use in their factories...	10
Tobacco, Cigars and Cigarettes.....$1.20 per lb. and	20
Tobacco, Snuff.....30 cts. per lb. and	12½
Tobacco, manufactured, other.....30 cts. per lb. and	12½
Tobacco, unmanufactured, for excise purposes, under conditions of Act. 31, Vic. Cap. 51	Free
Tobacco Pipes, Briar and all wooden	25
Tobacco Pipes, other, N.E.S	20
Toilet Powders [as perfumery]	30
Tomatoes ..... 30 cts. per bush.	
Tomatoes and other vegetables, including corn, in cans, weighing not over one lb.....2 cts. per can. And two cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article.	
Tools, Bookbinders' tools and implements, including Ruling Machines	10
Tools, Carpenters', Coopers', Cabinet Makers, and all other mechanics' tools, including edge tools of every description	30
Tooth Powders, as perfumery	30
Tortoise and other shells, unmanufactured	Free
Towels of every description	25
Towels, of every description, does not include Huckaback, Crash, or similar goods in the piece.	
Toy Carriages	25
Tragacanth, Gum	Free
Tram Silk, colored	25
Travellers' Baggage, under regulations to be prescribed by the Minister of Customs	Free
Trees, Forest, for planting, imported into Manitoba or North-West Territory	Free
Trees, Apple .....2 cts. each	
Trees, Pear and Cherry .....4 cts. each	

	P. C.
Trees, Quince	2½ cts. each
Trees, Plum	5 cts. each
Trees, Fruit, when grown from the seed, and not over one year's growth	20
Trees and Plants, other than above, including fruit, shade, lawn and ornamental	20
Treenails	Free
Tripoli	20
Trunks, Satchels, Valises, Carpet Bags, Purses and Pocket-books	30
Trycicles	30
Tubs, wood	25
Tubing, seamless drawn tubing, of copper, brass and zinc	10
Tubing, lap-welded boiler iron tubing, not threaded, coupled or otherwise manufactured	15
Tubing, Iron, wrought iron tubing, not threaded, coupled or otherwise manufactured, plain, 2 inches in diameter or over	15
Tubing, wrought iron tubing, plain, 2 inches or under in diameter, coupled and threaded or not	25
Tubing, Iron, other, not elsewhere specified	20
Turmeric	Free
Turmeric, ground or powdered	20
Turpentine, raw or crude	Free
Turpentine, Spirits of	10
Turtles	Free
Tweeds, wool	7½ cts. per lb. and 20
Twines, Sail, when to be used for boats and ships' sails	5
Twines, for use of fisheries	Free
Twines, all other	25
Type, for printing	20
Type Metal	10

U

Ultramarine Blue, color in pulp	Free
Umbrellas, Parasols, and Sun Shades of all kinds and materials	30
Umbrella and Parasol steel, iron or brass ribs, runners, rings, caps, notches, tin caps and ferrules, when imported by and for the use of manufacturers of umbrellas	20
Union Collar Cloth Paper, in sheets, not shapen	5
Undertakers' Hardware,	30
Umber, raw, dry color	Free
Upholsterers' Hardware	30

V

	P. C.
Vaccine and Ivory Vaccine Points	Free
Valerian Root	Free
Valentines and Christmas Cards	25
Valises	30
Vanilla and Nux Vomica Beans	Free
Varnish, black and bright, for ships' use	Free
Varnish, Lackers, Japan and Colodion, not elsewhere specified .. 20 cts. per I.G. and	20
Vaseline, and all similar preparations of petroleum for toilet, medicinal or other purposes, in bulk .. .. 4 cts. per lb. In bottles or other packages, not over one lb. in weight each .. 6 cts. per lb.	
Vegetables, Potatoes, not elsewhere specified .. 10 cts. per bush.	
Vegetable Oil, not elsewhere specified	20
Vegetables, Onions	20
Vegetables, prepared or preserved, not elsewhere specified	20
Vegetables, Split Peas	20
Vegetables, Sweet Potatoes and all other Vegetables, not elsewhere specified	20
Vegetables, Tomatoes .. 30 cts. per bush.	
Vegetables, Tomatoes and other vegetables, including Corn in cans weighing not over 1 lb. .. 2 cts. per can. And 2 cents additional per can for each pound or fraction of a pound over one pound in weight, the weight of cans or pkgs. to be included in the weight of the article	
Vegetable fibres, natural, not produced by any chemical process	Free
Velvets, silk	30
Velvets, cotton	20
Velveteens	20
Veneers of wood and Ivory, sawn only	Free
Verdegris or sub-acetate of copper [dry]	Free
Vermicelli and Macaroni	20
Vines, Grape Vines of all kinds	20
Vinegar .. 15 cts. per I.G.	
Vices	30
Vitriol, blue	Free
Volatile, or Essential Oil, for manufacturing purposes	20

W

Wadding, Cotton, Unbleached, not dyed or colored .. 2 cts. per lb. and	15
Waggons	35

	P. C.
Wall Paper [see Paper Hangings]	30
Walking Sticks	25
Walnuts	20
Walnut Lumber, plank and board, sawn, not shaped	Free
Warps, Cotton, not bleached, dyed or colored 2 cts. per lb. and	15
Warps, Cotton, if bleached, dyed, or colored...3 c. per lb. and	15
Washers, Bolts and Rivets	30
Waste, cotton, linen, jute, hemp and paper of all kinds, fit only for the manufacture of paper	Free
Watches and Watch Cases	25
Watch and Jewel Cases and other like articles, of any material	30
Watches, Chronometer	25
Watch material and movements	20
Waters, Mineral, [see Mineral Waters]	
Water, Rose Water, as Perfumery	30
Whale Bone, unmanufactured	Free
Whale Bone, manufactured, N.E.S	20
Whale Oil	20
Whale Oil, from Newfoundland	Free
Wax Candles	25
Wax, Beeswax, and other, not elsewhere specified	20
Wax, Paraffine Wax or Stearine 3 cts. per lb.	
Wax Tapers	25
Wax, manufactures of, other	20
Wheat 15 cts. per bush.	
Wheat, damaged by water in transitu [on appraised value]...	20
Wheat Flour 50 cts. per bbl.	
Wheat Flour, damaged by water in transitu [on appraised value]	20
Wheels, parts of, Hubs and Spokes, in the rough	15
Wheels, if put up as part of carriages	35
Wheels, Car, iron	25
Wheelbarrows, and other like articles	30
Whips	25
Whip Gut or Cat Gut, unmanufactured	Free
Whiskey $1.75 per I. G.	
Whiting or Whitening	Free
White Lead, in pulp, not mixed with oil	5
White Lead and Red Lead, and orange mineral, dry	5
White Granite or Iron Stone Ware	30
White Shellac, for manufacturing purposes	Free
Whitewood Lumber, not shaped	Free
Willow, for basket makers	Free
Willow and Osier Furniture	35

	P. C.
Willow and Osier Works, lined or unlined, furnished or unfurnished, not elsewhere specified.	25
Window Shades, made of paper	30
Winceys, checked, striped or fancy cotton winceys, over twenty-five (25) inches wide.....2 cts. per sq. yd. and	15
Winceys of all kinds, not otherwise provided for	22½
Wines of all kinds, except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder and currant, containing 26% or less of spirits of strength of proof by Sykes' Hydrometer, imported in wood or bottles (6 qus. or 12 pints to I.G.).....25 cts. per I.G. and	30
Wines, containing over 26 p. c. and not over 27 p. c..... 28 cts. per I.G. and	30
Wines, containing over 27 p. c. and not over 28 p. c..... 31 cts. per I.G. and	30
Wines, containiug over 28 p. c. and not over 29 p. c..... 34 cts. per I.G. and	30
Wines, containing over 29 p. c. and not over 30 p. c..... 37 cts. per I.G. and	30
Wines, containing over 30 p. c. and not over 31 p. c..... 40 cts. per I.G. and	30
Wines, containing over 31 p. c. and not over 32 p. c..... 43 cts. per I.G. and	30
Wines, containing over 32 p. c. and not over 33 p. c..... 46 cts. per I.G. and	30
Wines, containing over 33 p. c. and not over 34 p. c..... 49 cts. per I.G. and	30
Wines, containing over 34 p. c. and not over 35 p. c..... 52 cts. per I.G. and	30
Wines, containing over 35 p. c. and not over 36 p. c..... 55 cts. per I.G. and	30
Wines, containing over 36 p. c. and not over 37 p. c..... 58 cts. per I.G. and	30
Wines, containing over 37 p. c. and not over 38 p. c..... 61 cts. per I.G. and	30
Wines, containing over 38 p. c. and not over 39 p. c..... 64 cts. per I.G. and	30
Wines, containing over 39 p. c. and not over 40 p. c..... 67 cts. per I.G. and	30
Champagne and all other sparkling wines, in bottles containing each not more than 1 quart and not more 1 pint, old wine measure .....$3.00 per doz. and	30
In bottles, containing not more than a pint and more than one-half pint wine measure..$1.50 per doz. and	30
In bottles, containing one-half pint each or less..... 75 cts. per doz. and	30

	P. C.
In bottles, containing more than one quart ..... $3 per doz., $1.50 per I.G. and	30
NOTE.—All Liquors imported under the name of Wine and containing more than 40 per cent. of spirit of strength of proof by Sykes' Hydrometer, shall be rated as unenumerated liquor.	
Wire Cloth of brass or copper	20
Wire, of Iron or Steel, galvanized or tinned or not, 15 gauge or smaller	Free
Wire, Iron or Steel, other	15
Wire, brass or copper, round or flat	Free
Wire Covered (cotton)	20
Wire, of steel spring, coppered, number nine gauge and smaller, for the manufacture of mattrasses	Free
Wire, Brass, and rods cut to special length	30
Wire Rods, iron, in coils, under half an inch in diameter ...	10
Wire Rigging, for ships and vessels	Free
Wire Rope, strand or chain made of wire	25
Wire, manufactures of, other, not elsewhere specified	25
Wood, for fuel, when imported into Manitoba and North-West Territory	Free
Wood, Cord Wood, other	20
Wood manufactures, viz: Fishing Rods	30
Wood Furniture, house, cabinet or office, including hair, spring and other mattrasses, bolsters and pillows, caskets and coffins, of any material, and picture frames	35
Wood, Hubs, Spokes, Felloes and parts of Wheels, rough hewn or sawn only	15
Wood, Shingles	20
Wood, Pails, Tubs and Churns	25
Wood Pulp	20
Wood, manufactures of, not elsewhere specified	25
Wood, Lumber and Timber, not elsewhere specified	20
Wood, Lumber and Timber, planks, and boards sawn, of Rosewood, Cherry, Walnut, Chestnut, Gumwood, Mahogany, Pitch Pine, Rosewood, Sandalwood, Spanish Cedar, Oak, Hickory, Whitewood, African Teak, Black Heart, Ebony, Lignumvitæ, Red Cedar and Satinwood, and Sawdust of the same	Free
Wood, Lumber and Timber, not elsewhere specified, to include lumber and timber of the kinds otherwise free, when cut to special lengths—*i e.*, less than the ordinary commercial lengths	20
Wood, Logs and round unmanufactured timber, not elsewhere mentioned	Free
Wood Pumps	35
Wood, Naptha ..... $1.90 per I.G.	

	P. C.
Wool, unmanufactured hair of Alpaca Goat and other like animals, not elsewhere specified	Free
Wool and Woolens, composed wholly or in part of Wool, Worsted hair of Alpaca Goat or other like animals, viz: Cloths, Doeskins, Blankets and Flannels of every description, Doeskins, Cassimeres, Tweeds, Coatings, Overcoatings, Cloakings, Felt Cloths of every description, not elsewhere specified, Horse Collar Cloths, Yarn, Knitting Yarn, Fingering Yarn, Worsted Yarn, 7½ cts. per lb. and	20
Wool and Woolens—Clothing ready-made, Wearing Apparel of every description, including knitted goods, viz: Socks and Stockings, Cloth Caps, and Horse Clothing shaped, composed wholly or in part of wool, worsted, hair of Alpaca Goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or the manufacturer, except knitted goods..... 10 cts. per lb. and *ad valorem*	25
Wool and Woolens—All manufactures of, composed wholly or in part of wool, worsted, hair of Alpaca Goat, or other like animals, not otherwise provided for	22½
Wool Table Covers	22½
Wool Piano Covers	22½
Wool, Class one, viz.: Leicester, Costwold, Lincolnshire, Down Combing Wools, and other like combing wools such as are grown in Canada .....3 cts. per lb.	
Woolen, Hosiery, held to comprise men's, women's and children's Lambs-wool, Cashmere and Merino Shirts and Drawers, Wool Scarfs, Mufflers, Cravats, Clouds, Handkerchiefs, Collarettes, Cardigan Jackets, Polkas, Knitted Shawls, Vests, "Cross Overs," Chest Protectors, Knitted Mantles, Petticoats, Cuffs, Boots and Bootees, and similar articles, not elsewhere specified... 7½ cts. per lb. and	20
Woolen Rags	Free
Woolen Shawls, except knitted.....	25
Woolen Carpets, Tapestry and Brussels.....	25
Woolen Carpets, two-ply and three-ply, treble ingrain, composed wholly of wool .....10 cts. per sq. yd. and	20
Woolen Carpets, Ingrain, of which the warp is composed wholly of cotton or other material than wool, worsted, the hair of the Alpaca Goat or other like animals..... 5 cts. per sq. yd. and	20
Woolen Imitation Sealskins.....7½ cts. per lb. and	20
Woolen Felt, for boots, shoes and skirts, when imported by the manufacturer for use in their factories	15

	P. C.
Woolen Felt, for glove lining, when imported by manufacturers for use in their factories	10
Woolen Netting, for boots and shoes	10
Worm Seed	20
Worsted Plush	22½
Wrapping Paper	20
Writing Ink	25
Writing Desks, to be rated according to material.	
Wrought Iron, forgings and parts of, for mills and locomotives	25

X

Xyolite, or Celluloid, in sheets, lumps or blocks N.E.S	Free

Y

Yarns, Knitting, Cotton, Hosiery Yarn, or other cotton yarn under No. 40, not bleached, dyed or colored 2 cts. per lb. and	15
Yarns, Knitting Yarn, Hosiery Yarn, bleached, dyed or colored 3 cts. per lb. and	15
Yarn, Fingering Yarn, wool 7½ cts. per lb. and	20
Yarn, Knitting Yarn, wool 7½ cts. per lb. and	20
Yarn, Worsted Yarn 7½ cts. per lb. and	20
Yarns, Coir	Free
Yeast	20
Yellow Metal, in bolts, bars and for sheathing	Free

Z

Zinc, Chloride, Salts and Sulphate of	5
Zinc, in blocks, pigs and sheets	Free
Zinc, seamless drawn tubing	10
Zinc, dry white (metallic color)	Free
Zinc, dry white (paint)	5
Zinc, manufactures of, not elsewhere mentioned	25
Zinc, Dust	25

All goods not enumerated in this Act or any other Act as charged with any duty of Customs and not declared free of duty by this Act or some unrepealed Act or provision, shall be charged with a duty of 20 per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz.:

Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character.

Coin, base or counterfeit.

Foreign reprints of British Copyrighted Works, copyrighted in Canada, and of Canadian Copyrighted Works.

The following articles, being the natural product of the manufactures of the colony of Newfoundland, are exempted from Customs duty when imported into Canada, viz.:

Animals of all kinds.
Fish, fresh, dried, salted or smoked.
Fish oil, and all products of fish.
Seal oil.

EXPORT DUTIES.

Shingle Bolts, per cord of 120 cubic feet	$1 00
Spruce Logs, per M feet	1 00
Pine Logs, per M feet	1 00

EXPORTS PROHIBITED.

Partridge, Prairie Fowl, and Woodcock.

The export of Deer, Wild Turkeys and Quail in the carcase or parts thereof, is hereby declared unlawful and prohibited, and any person exporting or attempting to export any such article shall, for each such offence, incur a penalty of one hundred dollars, and the article so attempted to be exported shall be forfeited, and may, on reasonable cause of suspicion of intention to export the same, be seized by any officer of the Customs, and if such intention be proved shall be dealt with as for breach of the Customs Laws.

EXCISE DUTIES, &c.

1. That any party in whose favor a license is granted to have and use a chemical still or stills of over three gallons, shall upon receiving said license, pay to the Collector of Inland Revenue the sum of twenty-five dollars. On smaller than the above free, provided description or nature be given to the Collector.

2. That as respects the duties of EXCISE ON SPIRITS:

(*a*) When the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every less quantity than a gallon, *one dollar and thirty cents.*

(*b*) When manufactured exclusively from malted barley taken to the distillery in bond and on which no duty of Customs or Excise has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength,

and for any less quantity than a gallon, *one dollar and thirty-two cents.*

(*c*) When manufactured exclusively from molasses or sugar taken to the distillery in bond, and on which no duty of Customs has been paid, on every gallon of the strength of proof by Sykes' Hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, *one dollar and thirty-three cents.*

DUTIES ON TOBACCO.

Tobacco Manufacturers' License for Foreign Leaf.....	$75 00
" " " Canadian "	50 00
" " " Cultivators of making twists grown on their farm.....	2 00
and 5 cts. per lb. for twists so made.	
On manufactured tobacco, foreign.....20 cts. per lb.	
On Snuff containing more than forty per cent. moisture, 14 cts. per lb.	
" " less than forty per cent. moisture, 20 cts. per lb.	
On Cigars.....$6.00 per M.	
On Cigars made of Canadian Tobacco.....$3.00 per M.	
On all manufactured " " .....5 cts. per M.	
Cigarettes and Cut Tobacco, when put up in packages weighing one-twentieth of a pound or less..... 35 cts. per lb.	
All cut tobacco, Foreigh or Canadian, must pay duty ex-factory but a refund of two per cent. will be allowed on foreign cut.	

3. License on Bonding Warehouses, not elsewhere mentioned in this Act.

For first.....	$20 00
For every additional one.....	10 00

4. That as respects the duty of EXCISE ON METHYLATED SPIRITS:

Methylated Spirits being composed of alcohol mixed with wood naphtha in such proportions, and subject to such regulations, as may from time to time be made by the Department of Inland Revenue, there shall be paid a duty of *fifteen cents* for every gallon of the strength of proof, and so in proportion of every greater or less strength, and for every less quantity than a gallon.

5. That any provisions imposing any new duty, or making any alteration in the mode of calculating any such duty by which the amount thereof may be increased or diminished, shall come into force immediately on the day of the passing of the Act making

such alterations, and shall apply to and the duties hereby imposed shall be payable on all Spirits and Tobacco, Vinegar, Fermented Beverages or Methylated Spirits, distilled, manufactured or made, or taken out of bond for consumption on and after the said day, and such lterations as aforesaid shall apply to and the duties hereby imposed shall be payable on all malt held by any brewer, maltster, disti ler, or other person on the said day, or manufactured or made thereafter, and the duties hereby made payable on licenses shall be payable only on licenses issued after the said day, existing licenses remaining in force during the time for which they are granted.

All goods manufactured in bond shall, if taken out of bond for consumption in Canada, be subject to duties of Excise equal to the duties of Customs to which they would be subject if imported from Great Britain and entered for consumption in Canada; and whenever any article not the produce of Canada, upon which a duty of Excise would be levied if produced in Canada, is taken into a Bonded Manufactory, the difference between the duty of Excise to which it would be so liable and the Customs duty which would be levied on such articles if imported and entered for consumption, shall be paid as duty of Excise when it is taken into the Bonded Manufactory.

Distilling or Rectifying	$250
Compounding	50
For Importation or Manufacture of Apparatus	20
For Brewing	50
For Malting, 1st Class	200
" 2nd "	150
" 3rd "	100
" 4th "	50
For Manufacturing in Bond for Consumption in Canada	50
" " Exportation	300

On Fermented Beverage made in imitation of Beer or Malt Liquor .....4 cts. per gal.

Inspection fee on Petroleum.

On every package containing not more than 5 gals. Canadian 2½ cts., Imported 5 cts.

On every package containing not more than 10 gals. Canadian 5 cts., Imported 10 cts.

On every package containing not more than 50 gals. Canadian 10 cts., Imported 30 cts. And 5 cts. extra for every 50 gallons.

LIST OF WAREHOUSING PORTS

Province of Quebec.

Coaticooke,
Gaspé,
Magdalen Island,
Montreal,
New Carlisle,
Percé
Quebec,
Richmond,
O P & W. P.
Rimouski,
Riviere du Loup
Rouses Point,
St. Armand,
St. Hyacinthe,
Sherbrooke,
Sorel,
Stanstead,
St. Johns,
Three Rivers,

Province of Ontario.

Almonte, O P & W P
Amhersburg,
Barrie,
Belleville,
Berlin,
Brampton, O P &WP
Brantford,
Brockville,
Chatham,
Clifton,
Clinton, O P & W P
Cobourg,
Cockburn I., OP&WP
Colborne,
(Welland Canal)
Collingwood,
Cornwall,
Cramahe,
(Colborne Co.)
Darlington,
Deseronto,
Dover,
Dundas,
Dunville,
Fort Erie,
Galt,
Gananoque,
Goderich,
Guelph,
Hamilton,
Ingersoll,
Kincardine,
Kingston,
Leamington OP&WP
Lindsay,
London,
Midland, O P & W P
Morrisburg,
Napanee,
Newcastle,
Niagara,
Oakville,
Oshawa,
Ottawa,
Owen Sound,
Paris,
Pembroke,
Peterboro,
Petrolia, O P & W P
Picton,
Port Hope,
Port Ryerse,
Prescott,
Port Arthur
Queenston,
Renfrew,
Sarnia,
Sault St. Marie,
Simcoe, O P & W P
Stratford
St. Catherines,
St. Thomas
St. Marys,
Toronto,
Trenton,
Walkerton,
Wallaceburg,
Whitby,
Wiarton, O P & W P
Windsor,
Wingham, O P & W P
Woodstock.

Province of New Brunswick.

Bathurst,
Buctouche,
Campbellton,
Campobello,
Caraquette,
Chatham,
Dalhousie,
Debec,
Dorchester,
Fredericton,
Edmunston,
Hillsborough,
Moncton,
Newcastle,
Richibucto,
Sackville,
Shediac,
St. Andrews,
St. George,
St. John,
St Leonards,
St. Stephen
Sussex
Tracadie,
Woodstock.

Province of Nova Scotia.

Advocate Harbor,
Amherst,
Annapolis,
Antigonish,
Arichat,
Bear River,
Baddeck,
Barrington,
Bridgetown,
Cornwallis,
Digby,
Economy, O P & W P
Guysboro,
Great Bras d'Or,
Halifax,
Kentville,
Ingonish,
Lahave,
Liverpool,
Londonderry,
Locke Port,
Lunenburg,
Mahone Bay,
Maitland,
Margaretsville,
North Port,
North Sidney,
Parrsborough,
Picton,
Point Brulé,
Port George,
Port Gilbert,
Port Hawkesbury,
Port Hastings,
Port Hood,
Port Medway,
Port William,
Pugwash,
Shelburne,
St. Anns,
St. Peters,
Sydney,
Tatamagouche,
Truro,
Tusket W. O P & W P
Wallace,
Weymouth,
Windsor,
Yarmouth.

British Columbia.

New Westminster,
Victoria.

Prince Edward Island.

Charlottetown,
Georgetown,
Summerside,

Province of Manitoba.

Brandon,
Calgary, O P & W P
Emerson,
Gretna, O & W P,
Portage la Praitie, O&WP
Regina,
West Lynn,
Winnipeg
York Factory.

TABLE

SHEWING THE

VALUE IN DOLLARS AND CENTS

OF ALL

Sums from One Penny to Fifty Thousand Pounds Stg.

CALCULATED

AT 9½, OR NEW PAR OF EXCHANGE.

£	$ c.	£	$ c.	£	$ c.
1...	4.87	21...	102.20	41...	199.53
2...	9.73	22...	107.07	42...	204.40
3...	14.60	23...	111.93	43...	209.27
4...	19.47	24...	116.80	44...	214.13
5...	24.33	25...	121.67	45...	219.00
6...	29.20	26...	126.53	46...	223.87
7...	34.07	27...	131.40	47...	228.73
8...	38.93	28...	136.27	48...	233.60
9...	43.80	29...	141.13	49...	238.47
10...	48.67	30...	146.00	50...	243.33
11...	53.53	31...	150.87	51...	248.20
12...	58.40	32...	155.73	52...	253.07
13...	63.27	33...	160.60	53...	257.93
14...	68.13	34...	165.47	54...	262.80
15...	73.00	35...	170.33	55...	267.67
16...	77.87	36...	175.20	56...	272.53
17...	82.73	37...	180.07	57...	277.40
18...	87.60	38...	184.93	58...	282.27
19...	92.47	39...	189.80	59...	287.13
20...	97.33	40...	194.67	60...	292.00

£	$ c.	£	$ c.	£	$ c.
61...	296.87	98...	476.93	135...	657.00
62...	301.73	99...	481.80	136...	661.87
63...	306.60	100...	486.67	137...	666.73
64...	311.47	101...	491.53	138...	671.60
65...	316.33	102...	496.40	139...	676.47
66...	321.20	103...	501.27	140...	681.33
67...	326.07	104...	506.13	141...	686.20
68...	330.93	105...	511.00	142...	691.07
69...	335.80	106...	515.87	143...	695.93
70...	340.67	107...	520.73	144...	700.80
71...	345.53	108...	525.60	145...	705.67
72...	350.40	109...	530.47	146...	710.53
73...	355.27	110...	535.33	147...	715.40
74...	360.13	111...	540.20	148...	720.27
75...	365.00	112...	545.07	149...	725.13
76...	369.87	113...	549.93	150...	730.00
77...	374.73	114...	554.80	151...	734.87
78...	379.60	115...	559.67	152...	739.73
79...	384.47	116...	564.53	153...	744.60
80...	389.33	117...	569.40	154...	749.47
81...	394.20	118...	574.27	155...	754.33
82...	399.07	119...	579.13	156...	759.20
83...	403.93	120...	584.00	157...	764.07
84...	408.80	121...	588.87	158...	768.93
85...	413.67	122...	593.73	159...	773.80
86...	418.53	123...	598.60	160...	778.67
87...	423.40	124...	603.47	161...	783.53
88...	428.27	125...	608.33	162...	788.40
89...	433.13	126...	613.20	163...	793.27
90...	438.00	127...	618.07	164...	798.13
91...	442.87	128...	622.93	165...	803.00
92...	447.73	129...	627.80	166...	807.87
93...	452.60	130...	632.67	167...	812.73
94...	457.47	131...	637.53	168...	817.60
95...	462.33	132...	642.40	169...	822.47
96...	467.20	133...	647.27	170...	827.33
97...	472.07	134...	652.13	171...	832.20

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£	$ c.	£	$ c.	£	$ c.
172...	837.07	209...	1017.13	246...	1197.20
173...	841.93	210...	1022.00	247...	1202.07
174...	846.80	211...	1026.87	248...	1206.93
175...	851.67	212...	1031.73	249...	1211.80
176...	856.53	213...	1036.60	250...	1216.67
177...	861.40	214...	1041.47	251...	1221.53
178...	866.27	215...	1046.33	252...	1226.40
179...	871.13	216...	1051.20	253...	1231.27
180...	876.00	217...	1056.07	254...	1236.13
181...	880.87	218...	1060.93	255...	1241.00
182...	885.73	219...	1065.80	256...	1245.87
183...	890.60	220...	1070.67	257...	1250.73
184...	895.47	221...	1075.53	258...	1255.60
185...	900.33	222...	1080.40	259...	1260.47
186...	905.20	223...	1085.27	260...	1265.33
187...	910.07	224...	1090.13	261...	1270.20
188...	914.93	225...	1095.00	262...	1275.07
189...	919.80	226...	1099.87	263...	1279.93
190...	924.67	227...	1104.73	264...	1284.80
191...	929.53	228...	1109.60	265...	1289.67
192...	934.40	229...	1114.47	266...	1294.53
193...	939.27	230...	1119.33	267...	1299.40
194...	944.13	231...	1124.20	268...	1304.27
195...	949.00	232...	1129.07	269...	1309.13
196...	953.87	233...	1133.93	270...	1314.00
197...	958.73	234...	1138.80	271...	1318.87
198...	963.60	235...	1143.67	272...	1323.73
199...	968.47	236...	1148.53	273...	1328.60
200...	973.33	237...	1153.40	274...	1333.47
201...	978.20	238...	1158.27	275...	1338.33
202...	983.07	239...	1163.13	276...	1343.20
203...	987.93	240...	1168.00	277...	1348.07
204...	992.80	241...	1172.87	278...	1352.93
205...	997.67	242...	1177.73	279...	1357.80
206...	1002.53	243...	1182.60	280...	1362.67
207...	1007.40	244...	1187.47	281...	1367.53
208...	1012.27	245...	1192.33	282...	1372.40

£	$ c.	£	$ c.	£	$ c.
283...	1377.27	320...	1557.33	357...	1737.40
284...	1382.13	321...	1562.20	358...	1742.27
285...	1387.00	322...	1567.07	359...	1747.13
286...	1391.87	323...	1571.93	360...	1752.00
287...	1396.73	324...	1576.80	361...	1756.87
288...	1401.60	325...	1581.67	362...	1761.73
289...	1406.47	326...	1586.53	363...	1766.60
290...	1411.33	327...	1591.40	364...	1771.47
291...	1416.20	328...	1596.27	365...	1776.33
292...	1421.07	329...	1601.13	366...	1781.20
293...	1425.93	330...	1606.00	367...	1786.07
294...	1430.80	331...	1610.87	368...	1790.93
295...	1435.67	332...	1615.73	369...	1795.80
296...	1440.53	333...	1620.60	370...	1800.67
297...	1445.40	334...	1625.47	371...	1805.53
298...	1450.27	335...	1630.33	372...	1810.40
299...	1455.13	336...	1635.20	373...	1815·27
300...	1460.00	337...	1640.07	374...	1820.13
301...	1464.87	338...	1644.93	375...	1825.00
302...	1469.73	339...	1649.80	376...	1829.87
303...	1474.60	340...	1654.67	377...	1834.73
304...	1479.47	341...	1659.53	378...	1839.60
305...	1484.33	342...	1664.40	379...	1844.47
306...	1489.20	343...	1669.27	380...	1849.33
307...	1494.07	344...	1674.13	381...	1854 20
308...	1498.93	345...	1679.00	382...	1859.07
309...	1503.80	346...	1683.87	383...	1863.93
310...	1508.67	347...	1688.73	384...	1868.80
311...	1513.53	348...	1693.60	385...	1873.67
312...	1518.40	349...	1698.47	386...	1878.53
313...	1523.27	350...	1703.33	387...	1883.40
314...	1528.13	351...	1708.20	388...	1888.27
315...	1533.00	352...	1713.07	389...	1893.13
316...	1537.87	353...	1717.93	390...	1898.00
317...	1542.73	354...	1722.80	391...	1902.87
318...	1547.60	355...	1727.67	392...	1907.73
319...	1552.47	356...	1732.53	393...	1912.60

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£	$ c.
394...	1917.47
395...	1922.33
396...	1927.20
397...	1932.07
398...	1936.93
399...	1941.80
400...	1946.67
401...	1951.53
402...	1956.40
403...	1961.27
404...	1966.13
405...	1971.00
406...	1975.87
407...	1980.73
408...	1985.60
409...	1990.47
410...	1995.33
411...	2000.20
412...	2005.07
413...	2009.93
414...	2014.80
415...	2019.67
416...	2024.53
417...	2029.40
418...	2034.27
419...	2039.13
420...	2044.00
421...	2048.87
422...	2053.73
423...	2058.60
424...	2063.47
425...	2068.33
426...	2073.20
427...	2078.07
428...	2082.93
429...	2087.80
430...	2092.67

£	$ c.
431...	2097.53
432...	2102.40
433...	2107.27
434...	2112.13
435...	2117.00
436...	2121.87
437...	2126.73
438...	2131.60
439...	2136.47
440...	2141.33
441...	2146.20
442...	2151.07
443...	2155.93
444...	2160.80
445...	2165.67
446...	2170.53
447...	2175.40
448...	2180.27
449...	2185.13
450...	2190.00
451...	2194.87
452...	2199.73
453...	2204.60
454...	2209.47
455...	2214.33
456...	2219.20
457...	2224.07
458...	2228.93
459...	2233.80
460...	2238.67
461...	2243.53
462...	2248.40
463...	2253.27
464...	2258.13
465...	2263.00
466...	2267.87
467...	2272.73

£	$ c.
468...	2277.60
469...	2282.47
470...	2287.33
471...	2292.20
472...	2297.07
473...	2301.93
474...	2306.80
475...	2311.67
476...	2316.53
477...	2321.40
478...	2326.27
479...	2331.13
480...	2336.00
481...	2340.87
482...	2345.73
483...	2350.60
484...	2355·47
485...	2360.33
486...	2365.20
487...	2370.07
488...	2374.93
489...	2379.80
490...	2384.67
491...	2389.53
492...	2394.40
493...	2399.27
494...	2404.13
495...	2409.00
496...	2413.87
497...	2418.73
498...	2423.60
499...	2428.47
500...	2433.33
501...	2438.20
502...	2443.07
503...	2447.93
504...	2452.80

£	$ c.
505...	2457.67
506...	2462.53
507...	2467.40
508...	2472.27
509...	2477.13
510...	2482.00
511...	2486.87
512...	2491.73
513...	2496.60
514...	2501.47
515...	2506.33
516...	2511.20
517...	2516.07
518...	2520.93
519...	2525.80
520...	2530.67
521...	2535.53
522...	2540.40
523...	2545.27
524...	2550.13
525...	2555.00
526...	2559.87
527...	2564.73
528...	2569.60
529...	2574.47
530...	2579.33
531...	2584.20
532...	2589.07
533...	2593.93
534...	2598.80
535...	2603.67
536...	2608.53
537...	2613.40
538...	2618.27
539...	2623.13
540...	2628.00
541...	2632.87

£	$ c.
542...	2637.73
543...	2642.60
544...	2647.47
545...	2652.33
546...	2657.20
547...	2662.07
548...	2666.93
549...	2671.80
550...	2676.67
551...	2681.53
552...	2686.40
553...	2691.27
554...	2696.13
555...	2701.00
556...	2705.87
557...	2710.73
558...	2715.60
559...	2720.47
560...	2725.33
561...	2730.20
562...	2735.07
563...	2739.93
564...	2744.80
565...	2749.67
566...	2754.53
567...	2759.40
568...	2764.27
569...	2769.13
570...	2774.00
571...	2778.87
572...	2783.73
573...	2788.60
574...	2793.47
575...	2798.33
576...	2803.20
577...	2808.07
578...	2812.93

£	$ c.
579...	2817.80
580...	2822.67
581...	2827.53
582...	2832.40
583...	2837.27
584...	2842.13
585...	2847.00
586...	2851.87
587...	2856.73
588...	2861.60
589...	2866.47
590...	2871.33
591...	2876.20
592...	2881.07
593...	2885.93
594...	2890.80
595...	2895.67
596...	2900.53
597...	2905.40
598...	2910.27
599...	2915.13
600...	2920.00
601...	2924.87
602...	2929.73
603...	2934.60
604...	2939.47
605...	2944.33
606...	2949.20
607...	2954.07
608...	2958.93
609...	2963.80
610...	2968.67
611...	2973.53
612...	2978.40
613...	2983.27
614...	2988.13
615...	2993.00

£
616...
617...
618...
619...
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650...
651...
652...

£	$ c.
616...	2997.87
617...	3002.73
618...	3007.60
619...	3012.47
620...	3017.33
621...	3022.20
622...	3027.07
623...	3031.93
624...	3036.80
625...	3041.67
626...	3046.53
627...	3051.40
628...	3056.27
629...	3061.13
630...	3066.00
631...	3070.87
632...	3075.73
633...	3080.60
634...	3085.47
635...	3090.33
636...	3095.20
637...	3100.07
638...	3104.93
639...	3109.80
640...	3114.67
641...	3119.53
642...	3124.40
643...	3129.27
644...	3134.13
645...	3139.00
646...	3143.87
647...	3148.73
648...	3153.60
649...	3158.47
650...	3163.33
651...	3168.20
652...	3173.07

£	$ c.
653...	3177.93
654...	3182.80
655...	3187.67
656...	3192.53
657...	3197.40
658...	3202.27
659...	3207.13
660...	3212.00
661...	3216.87
662...	3221.73
663...	3226.60
664...	3231.47
665...	3236.33
666...	3241.20
667...	3246.07
668...	3250.93
669...	3255.80
670...	3260.67
671...	3265.53
672...	3270.40
673...	3275.27
674...	3280.13
675...	3285.00
676...	3289.87
677...	3294.73
678...	3299.60
679...	3304.47
680...	3309.33
681...	3314.20
682...	3319.07
683...	3323.93
684...	3328.80
685...	3333.67
686...	3338.53
687...	3343.40
688...	3348.27
689...	3353.13

£	$ c.
690...	3358.00
691...	3362.87
692...	3367.73
693...	3372.60
694...	3377.47
695...	3382.33
696...	3387.20
697...	3392.07
698...	3396.93
699...	3401.80
700...	3406.67
701...	3411.53
702...	3416.40
703...	3421.27
704...	3426.13
705...	3431.00
706...	3435.87
707...	3440.73
708...	3445.60
709...	3450.47
710...	3455.33
711...	3460.20
712...	3465.07
713...	3469.93
714...	3474.80
715...	3479.67
716...	3484.53
717...	3489.40
718...	3494.27
719...	3499.13
720...	3504.00
721...	3508.87
722...	3513.73
723...	3518.60
724...	3523.47
725...	3528.33
726...	3533.20

£	$ c.	£	$ c.	£	$ c	£
727...	3538.07	764...	3718.13	801...	3898.20	838...
728...	3542.93	765...	3723.00	802...	3903.07	839...
729...	3547.80	766...	3727.87	803...	3907.93	840...
730...	3552.67	767...	3732.73	804...	3912.80	841...
731...	3557.53	768...	3737.60	805...	3917.67	842...
732...	3562.40	769...	3742.47	806...	3922.53	843...
733...	3567.27	770...	3747.33	807...	3927.40	844...
734...	3572.13	771...	3752.20	808...	3932.27	845..
735...	3577.00	772...	3757.07	809...	3937.13	846..
736...	3581.87	773...	3761.93	810...	3942.00	847..
737...	3586.73	774...	3766.80	811...	3946.87	848..
738...	3591.60	775...	3771.67	812...	3951.73	849..
739...	3596.47	776...	3776.53	813...	3956.60	850..
740...	3601.33	777...	3781.40	814...	3961.47	851..
741...	3606.20	778...	3786.27	815...	3966.33	852..
742...	3611.07	779...	3791.13	816...	3971.20	853..
743...	3615.93	780...	3796.00	817...	3976.07	854..
744...	3620.80	781...	3800.87	818...	3980.93	855..
745...	3625.67	782...	3805.73	819...	3985.80	856..
746...	3630.53	783...	3810.60	820...	3990.67	857..
747...	3635.40	784...	3815.47	821...	3995.53	858..
748...	3640.27	785...	3820.33	822...	4000.40	859..
749...	3645.13	786...	3825.20	823...	4005.27	860..
750...	3650.00	787...	3830.07	824...	4010.13	861..
751...	3654.87	788...	3834.93	825...	4015.00	862..
752...	3659.73	789...	3839.80	826...	4019.87	863..
753...	3664.60	790...	3844.67	827...	4024.73	864..
754...	3669.47	791...	3849.53	828...	4029.60	865..
755...	3674.33	792...	3854.40	829...	4034.47	866.
756...	3679.20	793...	3859.27	830...	4039.33	867.
757...	3684.07	794...	3864.13	831...	4044.20	868.
758...	3688.93	795...	3869.00	832...	4049.07	869.
759...	3693.80	796...	3873.87	833...	4053.93	870.
760...	3698.67	797...	3878.73	834...	4058.80	871.
761...	3703.53	798...	3883.60	835...	4063.67	872.
762...	3708.40	799...	3888.47	836...	4068.53	873.
763...	3713.27	800...	3893.33	837...	4073.40	874.

$ c
3898.20
3903.07
3907.93
3912.80
3917.67
3922.53
3927.40
3932.27
3937.13
3942.00
3946.87
3951.73
3956.60
3961.47
3966.33
3971.20
3976.07
3980.93
3985.80
3990.67
3995.53
4000.40
4005.27
4010.13
4015.00
4019.87
4024.73
4029.60
4034.47
4039.33
4044.20
4049.07
4053.93
4058.80
4063.67
4068.53
4073.40

£	$ c.
838...	4078.27
839...	4083.13
840...	4088.00
841...	4092.87
842...	4097.73
843...	4102.60
844...	4107.47
845...	4112.33
846...	4117.20
847...	4122.07
848...	4126.93
849...	4131.80
850...	4136.67
851...	4141.53
852...	4146.40
853...	4151.27
854...	4156.13
855...	4161.00
856...	4165.87
857...	4170.73
858...	4175.60
859...	4180.47
860...	4185.33
861...	4190.20
862...	4195.07
863...	4199.93
864...	4204.80
865...	4209.67
866...	4214.53
867...	4219.40
868...	4224.27
869...	4229.13
870...	4234.00
871...	4238.87
872...	4243.73
873...	4248.60
874...	4253.47

£	$ c.
875...	4258.33
876...	4263.20
877...	4268.07
878...	4272.93
879...	4277.80
880...	4282.67
881...	4287.53
882...	4292.40
883...	4297.27
884...	4302.13
885...	4307.00
886...	4311.87
887...	4316.73
888...	4321.60
889...	4326.47
890...	4331.33
891...	4336.20
892...	4341.07
893...	4345.93
894...	4350.80
895...	4355.67
896...	4360.53
897...	4365.40
898...	4370.27
899...	4375.13
900...	4380.00
901...	4384.87
902...	4389.73
903...	4394.60
904...	4399.47
905...	4404.33
906...	4409.20
907...	4414.07
908...	4418.93
909...	4423.80
910...	4428.67
911...	4433.53

£	$ c.
912...	4438.40
913...	4443.27
914...	4448.13
915...	4453.00
916...	4457.87
917...	4462.73
918...	4467.60
919...	4472.47
920...	4477.33
921...	4482.20
922...	4487.07
923...	4491.93
924...	4496.80
925...	4501.67
926...	4506.53
927...	4511.40
928...	4516.27
929...	4521.13
930...	4526.00
931...	4530.87
932...	4535.73
933...	4540.60
934...	4545.47
935...	4550.33
936...	4555.20
937...	4560.07
938...	4564.93
939...	4569.80
940...	4574.67
941...	4579.53
942...	4584.40
943...	4589.27
944...	4594.13
945...	4599.00
946...	4603.87
947...	4608.73
948...	4613.60

£	$ c.	£	$ c.	£	$ c.
949...	4618.47	973...	4735.27	997...	4852.07
950...	4623.33	974...	4740.13	998...	4856.93
951...	4628.20	975...	4745.00	999...	4861.80
952...	4633.07	976...	4749.87	1000...	4866.67
953...	4637.93	977...	4754.73	1100...	5353.33
954...	4642.80	978...	4759.60	1200...	5840.00
955...	4647.67	979...	4764.47	1300...	6326.67
956...	4652.53	980...	4769.33	1400...	6813.33
957...	4657.40	981...	4774.20	1500...	7300.00
958...	4662.27	982...	4779.07	1600...	7786.67
959...	4667.13	983...	4783.93	1700...	8273.33
960...	4672.00	984...	4788.80	1800...	8760.00
961...	4676.87	985...	4793.67	1900...	9246.67
962...	4681.73	986...	4798.53	2000...	9733.33
963...	4686.60	987...	4803.40	3000...	14600.00
964...	4691.47	988...	4808.27	4000...	19466.67
965...	4696.33	989...	4813.13	5000...	24333.33
966...	4701.20	990...	4818.00	6000...	29200.00
967...	4706.07	991...	4822.87	7000...	34066.67
968...	4710.93	992...	4827.73	8000...	38933.33
969...	4715.80	993...	4832.60	9000...	43800.00
970...	4720.67	994...	4837.47	10000...	48666.67
971...	4725.53	995...	4842.33	50000...	243333.33
972...	4730.40	996...	4847.20		

PENCE.		SHILLINGS.		SHILLINGS.	
1...	2	1...	.24⅓	13...	3.16⅓
2...	4	2...	.48⅔	14...	3.40⅔
3...	6	3...	.73	15...	3.65
4...	8	4...	.97⅓	16...	3.89⅓
5...	10	5...	1.21⅔	17...	4.13⅔
6...	12	6...	1.46	18...	4.38
7...	14	7...	1.70⅓	19...	4.62
8...	16	8...	1.94⅔	20...	4.86⅔
9...	18	9...	2.19		
10...	20	10...	2.43⅓		
11...	22	11...	2.67⅔		
12...	24⅓	12...	2.92		

FRANCS

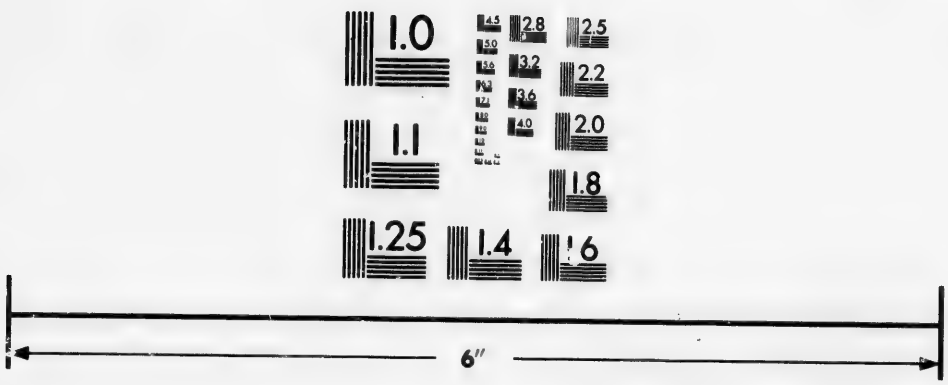
REDUCED TO

DOLLARS AND CENTS.

1 FRANC EQUAL TO $19\frac{3}{10}$ CENTS.

F.	$ C.	F.	$ C.	F.	$ C.
1...	.19	25...	4.83	49...	9.46
2...	.39	26...	5.02	50...	9.65
3...	.58	27...	5.21	51...	9.84
4...	.77	28...	5.40	52...	10.04
5...	.97	29...	5.60	53...	10.23
6...	1.16	30...	5.79	54...	10.42
7...	1.35	31...	5.98	55...	10.62
8...	1.54	32...	6.18	56...	10.81
9...	1.74	33...	6.37	57...	11.00
10...	1.93	34...	6.56	58...	11.19
11...	2.12	35...	6.76	59...	11.39
12...	2.32	36...	6.95	60...	11.58
13...	2.51	37...	7.14	61...	11.77
14...	2.70	38...	7.33	62...	11.97
15...	2.90	39...	7.53	63...	12.16
16...	3.09	40...	7.72	64...	12.35
17...	3.28	41...	7.91	65...	12.55
18...	3.47	42...	8.11	66...	12.74
19...	3.67	43...	8.30	67...	12.93
20...	3.86	44...	8.49	68...	13.12
21...	4.05	45...	8.69	69...	13.32
22...	4.25	46...	8.88	70...	13.51
23...	4.44	47...	9.07	71...	13.70
24...	4.63	48...	9.26	72...	13.90

IMAGE EVALUATION
TEST TARGET (MT-3)



Photographic
Sciences
Corporation

23 WEST MAIN STREET
WEBSTER, N.Y. 14580
(716) 872-4503

2.8
2.5
3.2
3.6
4.0
2.2
2.0
1.8
1.1
1.0

F.	$ C.	F.	$ C.	F.	$ C.
73...	14.09	110...	21.23	147...	28.37
74...	14.28	111...	21.42	148...	28.56
75...	14.48	112...	21.62	149...	28.76
76...	14.67	113...	21.81	150...	28.95
77...	14.86	114...	22.00	151...	29.14
78...	15.05	115...	22.20	152...	29.34
79...	15.25	116...	22.39	153...	29.53
80...	15.44	117...	22.58	154...	29.72
81...	15.63	118...	22.77	155...	29.92
82...	15.83	119...	22.97	156...	30.11
83...	16.02	120...	23.16	157...	30.30
84...	16.21	121...	23.35	158...	30.49
85...	16.41	122...	23.55	159...	30.69
86...	16.60	123...	23.74	160...	30.88
87...	16.79	124...	23.93	161...	31.07
88...	16.98	125...	24.13	162...	31.27
89...	17.18	126...	24.32	163...	31.46
90...	17.37	127...	24.51	164...	31.65
91...	17.56	128...	24.70	165...	31.85
92...	17.76	129...	24.90	166...	32.04
93...	17.95	130...	25.09	167...	32.23
94...	18.14	131...	25.28	168...	32.42
95...	18.34	132...	25.48	169...	32.62
96...	18.53	133...	25.67	170...	32.81
97...	18.72	134...	25.86	171...	33.00
98...	18.91	135...	26.06	172...	33.20
99...	19.11	136...	26.25	173...	33.39
100...	19.30	137...	26.44	174...	33.58
101...	19.49	138...	26.63	175...	33.78
102...	19.69	139...	26.83	176...	33.97
103...	19.88	140...	27.02	177...	34.16
104...	20.07	141...	27.21	178...	34.35
105...	20.27	142...	27.41	179...	34.55
106...	20.46	143...	27.60	180...	34.74
107...	20.65	144...	27.79	181...	34.93
108...	20.84	145...	27.99	182...	35.13
109...	21.04	146...	28.18	183...	35.32

$ c.
28.37
28.56
28.76
28.95
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F.	$ c.
184...	35.51
185...	35.71
186...	35.90
187...	36.09
188...	36 28
189...	36.48
190...	36.67
191...	36.86
192...	37.06
193...	37.25
194...	37.44
195...	37.64
196...	37.83
197...	38.02
198...	38.21
199...	38.41
200...	38.60
201. .	38.79
202...	38.99
203...	39.18
204...	39.37
205...	39.57
206...	39.76
207...	39.95
208...	40.14
209...	40.34
210...	40.53
211...	40.72
212...	40.92
213...	41.11
214...	41.30
215...	41.50
216...	41.69
217...	41.88
218...	42.07
219...	42.27
220...	42.46

F.	$ c.
221...	42.65
222...	42.85
223...	43.04
224...	43.23
225...	43.43
226...	43.62
227...	43.81
228...	44.00
229...	44.20
230...	44.39
231...	44.58
232...	44.78
233...	44.97
234...	45.16
235...	45.36
236...	45.55
237...	45.74
238...	45.93
239...	46.13
240...	46.32
241...	46.51
242...	46.71
243...	46.90
244...	47.09
245...	47.29
246...	47.48
247...	47.67
248...	47.86
249...	48.06
250...	48.25
251...	48.44
252...	48.64
253...	48.83
254...	49.02
255...	49.22
256...	49.41
257...	49.60

F.	$ c.
258...	49.79
259...	49.99
260...	50.18
261...	50.37
262...	50.57
263...	50.76
264...	50.95
265...	51.15
266...	51.34
267...	51.53
268...	51.72
269...	51.92
270...	52.11
271...	52.30
272...	52.50
273...	52.69
274...	52.88
275...	53.08
276...	53.27
277...	53.46
278...	53.65
279...	53.85
280...	54.04
281...	54.23
282...	54.43
283...	54.62
284...	54.81
285...	55.01
286...	55.20
287...	55.39
288...	55.58
289...	55.78
290...	55.97
291...	56.16
292...	56.36
293...	56.55
294...	56.74

F.	$ C.	F.	$ C.	F.	$ C.
295...	56.94	332...	64.08	369...	71.22
296...	57.13	333...	64.27	370...	71.41
297...	57.32	334...	64.46	371...	71.60
298...	57.51	335...	64.66	372...	71.80
299...	57.71	336...	64.85	373...	71.99
300...	57.90	337...	65.04	374...	72.18
301...	58.09	338...	65.23	375...	72.38
302...	58.29	339...	65.43	376...	72.57
303...	58.48	340...	65.62	377...	72.76
304...	58.67	341...	65.81	378...	72.95
305...	58.87	342...	66.01	379...	73.15
306...	59.06	343...	66.20	380...	73.34
307...	59.25	344...	66.39	381...	73.53
308...	59.44	345...	66.59	382...	73.73
309...	59.64	346...	66.78	383...	73.92
310...	59.83	347...	66.97	384...	74.11
311...	60.02	348...	67.16	385...	74.31
312...	60.22	349...	67.36	386...	74.50
313...	60.41	350...	67.55	387...	74.69
314...	60.60	351...	67.74	388...	74.88
315...	60.80	352...	67.94	389...	75.08
316...	60.99	353...	68.13	390...	75.27
317...	61.18	354...	68.32	391...	75.46
318...	61.37	355...	68.52	392...	75.66
319...	61.57	356...	68.71	393...	75.85
320...	61.76	357...	68.90	394...	76.04
321...	61.95	358...	69.09	395...	76.24
322...	62.15	359...	69.29	396...	76.43
323...	62.34	360...	69.48	397...	76.62
324...	62.53	361...	69.67	398...	76.81
325...	62.73	362...	69.87	399...	77.01
326...	62.92	363...	70.06	400...	77.20
327...	63.11	364...	70.25	401...	77.39
328...	63.30	365...	70.45	402...	77.59
329...	63.50	366...	70.64	403...	77.78
330...	63.69	367...	70.83	404...	77.97
331...	63.88	368...	71.02	405...	78.17

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F.	$ c.
406...	78.36
407...	78.55
408...	78.74
409...	78.94
410...	79.13
411...	79.32
412...	79.52
413...	79.71
414...	79.90
415...	80.10
416...	80.29
417...	80.48
418...	80.67
419...	80.87
420...	81.06
421...	81.25
422...	81.45
423...	81.64
424...	81.83
425...	82.03
426...	82.22
427...	82.41
428...	82.60
429...	82.80
430...	82.99
431...	83.18
432...	83.38
433...	83.57
434...	83.76
435...	83.96
436...	84.15
437...	84.34
438...	84.53
439...	84.73
440...	84.92
441...	85.11
442...	85.31

F.	$ c.
443...	85.50
444...	85.69
445...	85.89
446...	86.08
447...	86.27
448...	86.46
449...	86.66
450...	86.85
451...	87.04
452...	87.24
453...	87.43
454...	87.62
455...	87.82
456...	88.01
457...	88.20
458...	88.39
459...	88.59
460...	88.78
461...	88.97
462...	89.17
463...	89.36
464...	89.55
465...	89.75
466...	89.94
467...	90.13
468...	90.32
469...	90.52
470...	90.71
471...	90.90
472...	91.10
473...	91.29
474...	91.48
475...	91.68
476...	91.87
477...	92.06
478...	92.25
479...	92.45

F.	$ c.
480...	92.64
481...	92.83
482...	93.03
483...	93.22
484...	93.41
485...	93.61
486...	93.80
487...	93.99
488...	94.18
489...	94.38
490...	94.57
491...	94.76
492...	94.96
493...	95.15
494...	95.34
495...	95.54
496...	95.73
497...	95.92
498...	96.11
499...	96.31
500...	96.50
501...	96.69
502...	96.89
503...	97.08
504...	97.27
505...	97.47
506...	97.66
507...	97.85
508...	98.04
509...	98.24
510...	98.43
511...	98.62
512...	98.82
513...	99.01
514...	99.20
515...	99.40
516...	99.59

F.	$ C.	F.	$ C.	F.	$ C.
517...	99.78	554...	106.92	591...	114.06
518...	99.97	555...	107.12	592...	114.26
519...	100.17	556...	107.31	593...	114.45
520...	100.36	557...	107.50	594...	114.64
521...	100.55	558...	107.69	595...	114.84
522...	100.75	559...	107.89	596...	115.03
523...	100.94	560...	108.08	597...	115.22
524...	101.13	561...	108.27	598...	115.41
525...	101.33	562...	108.47	599...	115.61
526...	101.52	563...	108.66	600...	115.80
527...	101.71	564...	108.85	601...	115.99
528...	101.90	565...	109.05	602...	116.19
529...	102.10	566...	109.24	603...	116.38
530...	102.29	567...	109.43	604...	116.57
531...	102.48	568...	109.62	605...	116.77
532...	102.68	569...	109.82	606...	116.96
533...	102.87	570...	110.01	607...	117.15
534...	103.06	571...	110.20	608...	117.34
535...	103.26	572...	110.40	609...	117.54
536...	103.45	573...	110.59	610...	117.73
537...	103.64	574...	110.78	611...	117.92
538...	103.83	575...	110.98	612...	118.12
539...	104.03	576...	111.17	613...	118.31
540...	104.22	577...	111.36	614...	118.50
541...	104.41	578...	111.55	615...	118.70
542...	104.61	579...	111.75	616...	118.89
543...	104.80	580...	111.94	617...	119.08
544...	104.99	581...	112.13	618...	119.27
545...	105.19	582...	112.33	619...	119.47
546...	105.38	583...	112.52	620...	119.66
547...	105.57	584...	112.71	621...	119.85
548...	105.76	585...	112.91	622...	120.05
549...	105.96	586...	113.10	623...	120.24
550...	106.15	587...	113.29	624...	120.43
551...	106.34	588...	113.48	625...	120.63
552...	106.54	589...	113.68	626...	120.82
553...	106.73	590...	113.87	627...	121.01

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116.57
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118.89
119.08
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119.85
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120.43
120.63
120.82
121.01

F.	$ c.
628...	121.20
629...	121.40
630...	121.59
631...	121.78
632...	121.98
633...	122.17
634...	122.36
635...	122.56
636...	122.75
637...	122.94
638...	123.13
639...	123.33
640...	123.52
641...	123.71
642...	123.91
643...	124.10
644...	124.29
645...	124.49
646...	124.68
647...	124.87
648...	125.06
649...	125.26
650...	125.45
651...	125.64
652...	125.84
653...	126.03
654...	126.22
655...	126.42
656...	126.61
657...	126.80
658...	126.99
659...	127.19
660...	127.38
661...	127.57
662...	127.77
663...	127.96
664...	128.15

F.	$ c.
665...	128.35
666...	128.54
667...	128.73
668...	128.92
669...	129.12
670...	129.31
671...	129.50
672...	129.70
673...	129.89
674...	130.08
675...	130.28
676...	130.47
677...	130.66
678...	130.85
679...	131.05
680...	131.24
681...	131.43
682...	131.63
683...	131.82
684...	132.01
685...	132.21
686...	132.40
687...	132.59
688...	132.78
689...	132.98
690...	133.17
691...	133.36
692...	133.56
693...	133.75
694...	133.94
695...	134.14
696...	134.33
697...	134.52
698...	134.71
699...	134.91
700...	135.10
701...	135.29

F.	$ c.
702...	135.49
703...	135.68
704...	135.87
705...	136.07
706...	136.26
707...	136.45
708...	136.64
709...	136.84
710...	137.03
711...	137.22
712...	137.42
713...	137.61
714...	137.80
715...	138.00
716...	138.19
717...	138.38
718...	138.57
719...	138.77
720...	138.96
721...	139.15
722...	139.35
723...	139.54
724...	139.73
725...	139.93
726...	140.12
727...	140.31
728...	140.50
729...	140.70
730...	140.89
731...	141.08
732...	141.28
733...	141.47
734...	141.66
735...	141.86
736...	142.05
737...	142.24
738...	142.43

F.	$ C.	F.	$ C.	F.	$ C.	F.
739...	142.63	776...	149.77	813...	156.91	850.
740...	142.82	777...	149.96	814...	157.10	851.
741...	143.01	778...	150.15	815...	157.30	852.
742...	143.21	779...	150.35	816...	157.49	853.
743...	143.40	780...	150.54	817...	157.68	854.
744...	143.59	781...	150.73	818...	157.87	855.
745...	143.79	782...	150.93	819...	158.07	856.
746...	143.98	783...	151.12	820...	158.26	857.
747...	144.17	784...	151.31	821...	158.45	858.
748...	144.36	785...	151.51	822...	158.65	859.
749...	144.56	786...	151.70	823...	158.84	860.
750...	144.75	787...	151.89	824...	159.03	861.
751...	144.94	788...	152.08	825...	159.23	862.
752...	145.14	789...	152.28	826...	159.42	863.
753...	145.33	790...	152.47	827...	159.61	864.
754...	145.52	791...	152.66	828...	159.80	865.
755...	145.72	792...	152.86	829...	160.00	866.
756...	145.91	793...	153.05	830...	160.19	867.
757...	146.10	794...	153.24	831...	160.38	868.
758...	146.29	795...	153.44	832...	160.58	869.
759...	146.49	796...	153.63	833...	160.77	870.
760...	146.68	797...	153.82	834...	160.96	871.
761...	146.87	798...	154.01	835...	161.16	872.
762...	147.07	799...	154·21	836...	161.35	873.
763...	147.26	800...	154.40	837...	161.54	874.
764...	147.45	801...	154.59	838...	161.73	875.
765...	147.65	802...	154.79	839...	161.93	876.
766...	147.84	803...	154.98	840...	162.12	877.
767...	148.03	804...	155.17	841...	162.31	878.
768...	148.22	805...	155.37	842...	162.51	879.
769...	148.42	806...	155.56	843...	162.70	880.
770...	148.61	807...	155.75	844...	162.89	881.
771...	148.80	808...	155.94	845...	163.09	882.
772...	149.00	809...	156.14	846...	163.28	883.
773...	149.19	810...	156.33	847...	163.47	884.
774...	149.38	811...	156.52	848...	163.66	885.
775...	149.58	812...	156.72	849...	163.86	886.

$ c.
156.91
157.10
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159.80
160.00
160.19
160.38
160.58
160.77
160.96
161.16
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162.70
162.89
163.09
163.28
163.47
163.66
163.86

F.	$ c.	F.	$ c.	F.	$ c.
850...	164.05	887...	171.19	924...	178.33
851...	164.24	888...	171.38	925...	178.53
852...	164.44	889...	171.58	926...	178.72
853...	164.63	890...	171.77	927...	178.91
854...	164.82	891...	171.96	928...	179.10
855...	165.02	892...	172.16	929...	179.30
856...	165.21	893...	172.35	930...	179.49
857...	165.40	894...	172.54	931...	179.68
858...	165.59	895...	172.74	932...	179.88
859...	165.79	896...	172.93	933...	180.07
860...	165.98	897...	173.12	934...	180.26
861...	166.17	898...	173.31	935...	180.46
862...	166.37	899...	173.51	936...	180.65
863...	166.56	900...	173.70	937...	180.84
864...	166.75	901...	173.89	938...	181.03
865...	166.95	902...	174.09	939...	181.23
866...	167.14	903...	174.28	940...	181.42
867...	167.33	904...	174.47	941...	181.61
868...	167.52	905...	174.67	942...	181.81
869...	167.72	906...	174.86	943...	182.00
870...	167.91	907...	175.05	944...	182.19
871...	168.10	908...	175.24	945...	182.39
872...	168.30	909...	175.44	946...	182.58
873...	168.49	910...	175.63	947...	182.77
874...	168.68	911...	175.82	948...	182.96
875...	168.88	912...	176.02	949...	183.16
876...	169.07	913...	176.21	950...	183.35
877...	169.26	914...	176.40	951...	183.54
878...	169.45	915...	176.60	952...	183.74
879...	169.65	916...	176.79	953...	183.93
880...	169.84	917...	176.98	954...	184.12
881...	170.03	918...	177.17	955...	184.32
882...	170.23	919...	177.37	956...	184.51
883...	170.42	920...	177.56	957...	184.70
884...	170.61	921...	177.75	958...	184.89
885...	170.81	922...	177.95	959...	185.09
886...	171.00	923...	178.14	960...	185.28

F.	$ C.	F.	$ C.	F.	$ C.
961...	185.47	983...	189.72	1500...	289.50
962...	185.67	984...	189.91	1600...	308.80
963...	185.86	985...	190.11	1700...	328.10
964...	186.05	986...	190.30	1800...	347.40
965...	186.25	987...	190.49	1900...	366.70
966...	186.44	988...	190.68	2000...	386.00
967...	186.63	989...	190.88	2500...	482.50
968...	186.82	990...	191.07	3000...	579.00
969...	187.02	991...	191.26	3500...	675.50
970...	187.21	992...	191.46	4000...	772.00
971...	187.40	993...	191.65	4500...	868.50
972...	187.60	994...	191.84	5000...	965.00
973...	187.79	995...	192.04	5500...	1061.50
974...	187.98	996...	192.23	6000...	1158.00
975...	188.18	997...	192.42	6500...	1254.00
976...	188.37	998...	192.61	7000...	1351.00
977...	188.56	999...	192.81	7500...	1447.50
978...	188.75	1000...	193.00	8000...	1544.00
979...	188.95	1100...	212.30	8500...	1640.50
980...	189.14	1200...	231.60	9000...	1737.00
981...	189.33	1300...	250.90	9500...	1833.50
982...	189.53	1400...	270.20	10000...	1930.00

$ c.
289.50
308.80
328.10
347.40
366.70
386.00
482.50
579.00
675.50
772.00
868.50
965.00
061.50
158.00
254.00
351.00
447.50
544.00
640.50
737.00
833.50
930.00

GERMAN RIXMARK

REDUCED TO

DOLLARS AND CENTS

At the Customs Value of 23.8 Cents.

RM.	$ c.	RM.	$ c.	RM.	$ c.
1...	.24	26...	6.19	51...	12.14
2...	.48	27...	6.43	52...	12.38
3...	.71	28...	6.66	53...	12.61
4...	.95	29...	6.90	54...	12.85
5...	1.19	30...	7.14	55...	13.09
6...	1.43	31...	7.38	56...	13.33
7...	1.67	32...	7.62	57...	13.57
8...	1.90	33...	7.85	58...	13.80
9...	2.14	34...	8.09	59...	14.04
10...	2.38	35...	8.33	60...	14.28
11...	2.62	36...	8.57	61...	14.52
12...	2.86	37...	8.81	62...	14.76
13...	3.09	38...	9.04	63...	14.99
14...	3.33	39...	9.28	64...	15.23
15...	3.57	40...	9.52	65...	15.47
16...	3.81	41...	9.76	66...	15.71
17...	4.05	42...	10.00	67...	15.95
18...	4.28	43...	10.23	68...	16.18
19...	4.52	44...	10.47	69...	16.42
20...	4.76	45...	10.71	70...	16.66
21...	5.00	46...	10.95	71...	16.90
22...	5.24	47...	11.19	72...	17.14
23...	5.47	48...	11.42	73...	17.37
24...	5.71	49...	11.66	74...	17.61
25...	5.95	50...	11.90	75...	17.85

RM.	$ c.	RM.	$ c.	RM.	$ c.
76...	18.09	113...	26 89	150...	35.70
77...	18.33	114...	27.13	151...	35.94
78...	18.56	115...	27.37	152...	36.18
79...	18.80	116...	27.61	153...	36.41
80...	19.04	117...	27.85	154...	36.65
81...	19.28	118...	28.08	155...	36.89
82...	19.52	119...	28.32	156...	37.13
83...	19.75	120...	28.56	157...	37.37
84...	19.99	121...	28.80	158...	37.60
85..	20.23	122...	29.04	159...	37.84
86...	20.47	123...	29.27	160...	38.08
87. .	20.71	124...	29.51	161...	38.32
88...	20.94	125...	29.75	162...	38.56
89...	21.18	126...	29.99	163...	38.79
90 ..	21.42	127...	30.23	164...	39.03
91...	21.66	128...	30.46	165...	39.27
92...	21.90	129...	30.70	166...	39.51
93...	22.13	130...	30.94	167...	39.75
94...	22.37	131...	31.18	168...	39.98
95...	22.61	132...	31.42	169...	40.22
96...	22.85	133...	31.65	170...	40.46
97...	23.09	134...	31.89	171...	40.70
98...	23.32	135...	32.13	172...	40.94
99..	23.56	136...	32.37	173...	41.17
100...	23.80	137...	32.61	174...	41.41
101...	24.04	138...	32.84	175...	41.65
102...	24.28	139...	33.08	176...	41.89
103...	24.51	140...	33.32	177...	42.13
104...	24.75	141...	33.56	178...	42.36
105...	24.99	142...	33.80	179...	42.60
106...	25.23	143...	34.03	180...	42.84
107...	25.47	144...	34.27	181...	43.08
108...	25.70	145...	34.51	182...	43.32
109...	25.94	146...	34.75	183...	43.55
110...	26.18	147...	34.99	184...	43.79
111...	26.42	148...	35.22	185...	44.03
112...	26.66	149...	35.46	186...	44.27

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RM.	$ c.	RM.	$ c.	RM.	$ c.
187...	44.51	224...	53.31	261...	62.12
188...	44.74	225...	53.55	262...	62.36
189...	44.98	226...	53.79	263...	62.59
190...	45.22	227...	54.03	264...	62.83
191...	45.46	228...	54.26	265...	63.07
192...	45.70	229...	54.50	266...	63.31
193...	45.93	230...	54.74	267...	63.55
194...	46.17	231...	54.98	268...	63.78
195...	46.41	232...	55.22	269...	64.02
196...	46.65	233...	55.45	270...	64.26
197...	46.89	234...	55.69	271...	64.50
198...	47.12	235...	55.93	272...	64.74
199...	47.36	236...	56.17	273...	64.97
200...	47.60	237...	56.41	274...	65.21
201...	47.84	238...	56.64	275...	65.45
202...	48.08	239 ..	56.88	276...	65.69
203...	48.31	240...	57.12	277...	65.93
204...	48.55	241...	57.36	278...	66.16
205...	48.79	242...	57.60	279...	66.40
206...	49.03	243...	57.83	280...	66.64
207...	49.27	244...	58.07	281...	66.88
208...	49.50	245...	58.31	282...	67.12
209...	49.74	246...	58.55	283...	67.35
210...	49.98	247...	58.79	284...	67.59
211...	50.22	248...	59.02	285...	67.83
212...	50.46	249...	59.26	286...	68.07
213...	50.69	250...	59.50	287...	68.31
214...	50.93	251...	59.74	288...	68.54
215...	51.17	252...	59.98	289...	68.78
216...	51.41	253...	60.21	290...	69.02
217...	51.65	254...	60.45	291...	69.26
218..	51.88	255...	60.69	292...	69.50
219...	52.12	256...	60.93	293...	69.73
220...	52.36	257...	61.17	294...	69.97
221..	52.60	258...	61.40	295...	70.21
222...	52.84	259...	61.64	296...	70.45
223...	53.07	260...	61.88	297...	70.69

RM.	$ C.	RM.	$ C.	RM.	$ C.
298...	70.92	335 ..	79.73	372...	88.54
299...	71.16	336...	79.97	373...	88.77
300...	71.40	337...	80.21	374...	89.01
301...	71.64	338...	80.44	375...	89.25
302...	71.88	339...	80.68	376...	89.49
303...	72.11	340...	80.92	377...	89.73
304...	72.35	341...	81.16	378...	89.96
305...	72.59	342...	81.40	379...	90.20
306...	72.83	343...	81.63	380...	90.44
307...	73.07	344...	81.87	381...	90.68
308...	73.30	345...	82.11	382...	90.92
309...	73.54	346...	82.35	383...	91.15
310...	73.78	347...	82.59	384...	91.39
311...	74.02	348...	82.82	385...	91.63
312...	74.26	349...	83.06	386...	91.87
313...	74.49	350...	83.30	387...	92.11
314...	74.73	351...	83.54	388...	92.34
315...	74.97	352...	83.78	389...	92.58
316...	75.21	353...	84.01	390...	92.82
317...	75.45	354...	84.25	391...	93.06
318...	75.68	355...	84.49	392...	93.30
319...	75.92	356...	84.73	393...	93.53
320...	76.16	357...	84.97	394...	93.77
321...	76.40	358...	85.20	395 ..	94.01
322...	76.64	359...	85.44	396...	94.25
323...	76.87	360...	85.68	397...	94.49
324...	77.11	361...	85.92	398...	94.72
325...	77.35	362...	86.16	399...	94.96
326...	77.59	363...	86.39	400...	95.20
327...	77.83	364...	86.63	401...	95.44
328...	78.06	365...	86.87	402...	95.68
329...	78.30	366...	87.11	403...	95.91
330...	78.54	367...	87.35	404...	96.15
331...	78.78	368...	87.58	405...	96.39
332...	79.02	369...	87.82	406...	96.63
333...	79.25	370...	88.06	407...	96.87
334...	79.49	371...	88.30	408...	97.10

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88.54
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RE.	$ c.	RM.	$ c.	RM.	$ c.
409...	97.34	446...	106.15	483...	114.95
410...	97.58	447...	106.39	484...	115.19
411...	97.82	448...	106.62	485...	115.43
412...	98.06	449...	106.86	486...	115.67
413...	98.29	450...	107.10	487...	115.91
414...	98.53	451...	107.34	488...	116.14
415...	98.77	452...	107.58	489...	116.38
416...	99.01	453...	107.81	490...	116.62
417...	99.25	454...	108.05	491...	116.86
418...	99.48	455...	108.29	492...	117.10
419...	99.72	456...	108.53	493...	117.33
420...	99.96	457...	108.77	494...	117.57
421...	100.20	458...	109.00	495...	117.81
422...	100.44	459...	109.24	496...	118.05
423...	100.67	460...	109.48	497...	118.29
424...	100.91	461...	109.72	498...	118.52
425...	101.15	462...	109.96	499...	118.76
426...	101.39	463...	110.19	500...	119.00
427...	101.63	464...	110.43	501...	119.24
428...	101.86	465...	110.67	502...	119.48
429...	102.10	466...	110.91	503...	119.71
430...	102.34	467...	111.15	504...	119.95
431...	102.58	468...	111.38	505...	120.19
432...	102.82	469...	111.62	506...	120.43
433...	103.05	470...	111.86	507...	120.67
434...	103.29	471...	112.10	508...	120.90
435...	103.53	472...	112.34	509...	121.14
436...	103.77	473...	112.57	510...	121.38
437...	104.01	474...	112.81	511...	121.62
438...	104.24	475...	113.05	512...	121.86
439...	104.48	476...	113.29	513...	122.09
440...	104.72	477...	113.53	514...	122.33
441...	104.96	478...	113.76	515...	122.57
442...	105.20	479...	114.00	516...	122.81
443...	105.43	480...	114.24	517...	123.05
444...	105.67	481...	114.48	518...	123.28
445...	105.91	482...	114.72	519...	123.52

RM.	$ C.	RM.	$ C.	RM.	$ C.
520...	123.76	557...	132.57	594...	141.37
521...	124.00	558...	132.80	595...	141.61
522...	124.24	559...	133.04	596...	141.85
523...	124.47	560...	133.28	597...	142.09
524...	124.71	561...	133.52	598...	142.32
525...	124.95	562...	133.76	599...	142.56
526...	125.19	563...	133.99	600...	142.80
527...	125.43	564...	134.23	601...	143.04
528...	125.66	565...	134.47	602...	143.28
529...	125.90	566...	134.71	603...	143.51
530...	126.14	567...	134.95	604...	143.75
531...	126.38	568...	135.18	605...	143.99
532...	126.62	569...	135.42	606...	144.23
533...	126.85	570...	135.66	607...	144.47
534...	127.09	571...	135.90	608...	144.70
535...	127.33	572...	136.14	609...	144.94
536...	127.57	573...	136.37	610...	145.18
537...	127.81	574...	136.61	611...	145.42
538...	128.04	575...	136.85	612...	145.66
539...	128.28	576...	137.09	613...	145.89
540...	128.52	577...	137.33	614...	146.13
541...	128.76	578...	137.56	615...	146.37
542...	129.00	579...	137.80	616...	146.61
543...	129.23	580...	138.04	617...	146.85
544...	129.47	581...	138.28	618...	147.08
545...	129.71	582...	138.52	619...	147.32
546...	129.95	583...	138.75	620...	147.56
547...	130.19	584...	138.99	621...	147.80
548...	130.42	585...	139.23	622...	148.04
549...	130.66	586...	139.47	623...	148.27
550...	130.90	587...	139.71	624...	148.51
551...	131.14	588...	139.94	625...	148.75
552...	131.38	589...	140.18	626...	148.99
553...	131.61	590...	140.42	627...	149.23
554...	131.85	591...	140.66	628...	149.46
555...	132.09	592...	140.90	629...	149.70
556...	132.33	593...	141.13	630...	149.94

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46.61
46.85
47.08
47.32
47.56
47.80
48.04
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48.51
48.75
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49.70
49.94

RM.	$ c.	RM.	$ c.	RM.	$ c.
631...	150.18	668...	158.98	705...	167.79
632...	150.42	669...	159.22	706...	168.03
633...	150.65	670...	159.46	707...	168.27
634...	150.89	671...	159.70	708...	168.50
635...	151.13	672...	159.94	709...	168.74
636...	151.37	673...	160.17	710...	168.98
637...	151.61	674...	160.41	711...	169.22
638...	151.84	675...	160.65	712...	169.46
639...	152.08	676...	160.89	713...	169.69
640...	152.32	677...	161.13	714...	169.93
641...	152.56	678...	161.36	715...	170.17
642...	152.80	679...	161.60	716...	170.41
643...	153.03	680...	161.84	717...	170.65
644...	153.27	681...	162.08	718...	170.88
645...	153.51	682...	162.32	719...	171.12
646...	153.75	683...	162.55	720...	171.36
647...	153.99	684...	162.79	721...	171.60
648...	154.22	685...	163.03	722...	171.84
649...	154.46	686...	163.27	723...	172.07
650...	154.70	687...	163.51	724...	172.31
651...	154.94	688...	163.74	725...	172.55
652...	155.18	689...	163.98	726...	172.79
653...	155.41	690...	164.22	727...	173.03
654...	155.65	691...	164.46	728...	173.26
655...	155.89	692...	164.70	729...	173.50
656...	156.13	693...	164.93	730...	173.74
657...	156.37	694...	165.17	731...	173.98
658...	156.60	695...	165.41	732...	174.22
659...	156.84	696...	165.65	733...	174.45
660...	157.08	697...	165.89	734...	174.69
661...	157.32	698...	166.12	735...	174.93
662...	157.56	699...	166.36	736...	175.17
663...	157.79	700...	166.60	737...	175.41
664...	158.03	701...	166.84	738...	175.64
665...	158.27	702...	167.08	739...	175.88
666...	158.51	703...	167.31	740...	176.12
667...	158.75	704...	167.55	741...	176.36

RM.	$ c.	RM.	$ c.	RM.	$ c.
742...	176.60	779...	185.40	816...	194.21
743...	176.83	780...	185.64	817...	194.45
744...	177.07	781...	185.88	818...	194.68
745...	177.31	782...	186.12	819...	194.92
746...	177.55	783...	186.35	820...	195.16
747...	177.79	784...	186.59	821...	195.40
748...	178.02	785...	186.83	822...	195.64
749...	178.26	786...	187.07	823...	195.87
750...	178.50	787...	187.31	824...	196.11
751...	178.74	788...	187.54	825...	196.35
752...	178.98	789...	187.78	826...	196.59
753...	179.21	790...	188.02	827...	196.83
754..	179.45	791...	188.26	828...	197.06
755...	179.69	792...	188.50	829...	197.30
756...	179.93	793...	188.73	830...	197.54
757...	180.17	794...	188.97	831...	197.78
758...	180.40	795...	189.21	832...	198.02
759...	180.64	796...	189.45	833...	198.25
760...	180.88	797...	189.69	834...	198.49
761...	181.12	798...	189.92	835...	198.73
762...	181.36	799...	190.16	836...	198.97
763...	181.59	800...	190.40	837...	199.21
764...	181.83	801...	190.64	838...	199.44
765...	182.07	802...	190.88	839...	199.68
766...	182.31	803...	191.11	840...	199.92
767...	182.55	804...	191.35	841...	200.16
768...	182.78	805...	191.59	842...	200.40
769...	183.02	806...	191.83	843...	200.63
770...	183.26	807...	192.07	844...	200.87
771...	183.50	808...	192.30	845...	201.11
772...	183.74	809...	192.54	846...	201.35
773...	183.97	810...	192.78	847...	201.59
774...	184.21	811...	193.02	848...	201.82
775...	184.45	812...	193.26	849...	202.06
776...	184.69	813...	193.49	850...	202.30
777...	184.93	814...	193.73	851...	202.54
778...	185.16	815...	193.97	852...	202.78

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201.59
201.82
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202.78

RM.	$ c.	RM.	$ c.	RM.	$ c.
853...	203.01	890...	211.82	927...	220.63
854...	203.25	891...	212.06	928...	220.86
855...	203.49	892...	212.30	929...	221.10
856...	203.73	893...	212.53	930...	221.34
857...	203.97	894...	212.77	931...	221.58
858...	204.20	895...	213.01	932...	221.82
859...	204.44	896...	213.25	933...	222.05
860...	204.68	897...	213.49	934...	222.29
861...	204.92	898...	213.72	935...	222.53
862...	205.16	899...	213.96	936...	222.77
863...	205.39	900...	214.20	937...	223.01
864...	205.63	901...	214.44	938...	223.24
865...	205.87	902...	214.68	939...	223.48
866...	206.11	903...	214.91	940...	223.72
867...	206.35	904...	215.15	941...	223.96
868...	206.58	905...	215.39	942...	224.20
869...	206.82	906...	215.63	943...	224.43
870...	207.06	907...	215.87	944...	224.67
871...	207.30	908...	216.10	945...	224.91
872...	207.54	909...	216.34	946...	225.15
873...	207.77	910...	216.58	947...	225.39
874...	208.01	911...	216.82	948...	225.62
875...	208.25	912...	217.06	949...	225.86
876...	208.49	913...	217.29	950...	226.10
877...	208.73	914...	217.53	951...	226.34
878...	208.96	915...	217.77	952...	226.58
879...	209.20	916...	218.01	953...	226.81
880...	209.44	917...	218.25	954...	227.05
881...	209.68	918...	218.48	955...	227.29
882...	209.92	919...	218.72	956...	227.53
883...	210.15	920...	218.96	957...	227.77
884...	210.39	921...	219.20	958...	228.00
885...	210.63	922...	219.44	959...	228.24
886...	210.87	923...	219.67	960...	228.48
887...	211.11	924...	219.91	961...	228.72
888...	211.34	925...	220.15	962...	228.96
889...	211.58	926...	220.39	963...	229.19

RM.	$ c.	RM.	$ c.	RM.	$ c.
964...	229.43	983...	233.95	1100...	261.80
965...	229.67	984...	234.19	1200...	285.60
966...	229.91	985...	234.43	1300...	309.40
967...	230.15	986...	234.67	1400...	333.20
968...	230.38	987...	234.91	1500 ..	357.00
969...	230.62	988...	235.14	1600...	380.80
970 ..	230.86	989...	235.38	1700...	404.60
971...	231.10	990...	235.62	1800...	428.40
972...	231.34	991...	235.86	1900...	452.20
973...	231.57	992...	236.10	2000...	476.00
974...	231.81	993...	236.33	3000...	714.00
975...	232.05	994...	236.57	4000...	952.00
976...	232.29	995...	236.81	5000...	1190.00
977...	232.53	996...	237.05	6000...	1428.00
978...	232.76	997...	237.29	7000...	1666.00
979...	233.00	998...	237.52	8000...	1904.00
980...	233.24	999...	237.76	9000...	2142.00
981...	233.48	1000...	238.00	10000...	2380.00
982...	233.72				

Fractional Currency,=100 Pfennig equal to one Rixmark.

TABLE

SHOWING THE

CANADIAN CUSTOMS VALUES

OF THE

PRINCIPAL FOREIGN CURRENCIES.

COUNTRY.	MONETARY UNIT.	STANDARD.	Value in Dollars and Cents.
Austria	Florin		
Belgium	Franc	Gold & Silver	$0.19.3
Bolivia	Dollar	Gold & Silver	.96.5
Brazil	Milreis	Gold	.54.5
Bogota	Peso	Gold	.96.5
Central America	Dollar	Silver	.93.5
Chili	Peso	Gold	.91.2
China	Tael		
Denmark	Crown	Gold	.26.8
Ecuador	Dollar	Silver	.93.5
Egypt	Pound of 100 piastres	Gold	4.97.4
France	Franc	Gold & Silver	.19.3
Greece	Drachma	Gold & Silver	.19.3
German Empire	Mark	Gold	.23.8
Japan	Yen	Gold	.99.7
India	Rupee of 16 annas	Silver	.44.4
Italy	Lira	Gold & Silver	.19.3
Liberia	Dollar	Gold	1.00.
Mexico	Dollar	Silver	1.01.5
Netherlands	Florin	Gold & Silver	.38.5
Norway	Crown	Gold	.26.8
Peru	Dollar	Silver	.93.5
Portugal	Milreis	Gold	1.08.
Russia	Rouble	Silver	.74.8
Sandwich Islands	Dollar	Gold	1.00.
Spain	Peseta of 100 centimes	Gold & Silver	.19.3
Sweden	Crown	Gold	.26.8
Switzerland	Franc	Gold & Silver	.19.3
Tripoli	Mahbub of 20 piastres	Silver	.84.4
Turkey	Piaster	Gold	.04.3
United States of Colombia	Peso	Silver	.93.5

THE VALUE OF FRANCS IN ENGLISH MONEY.

Valeur des Francs en Monnaie Anglaise.

Fr. Cts.		£	s.	d.
. 5	=	..	..	½
. 10	"	..	..	1
. 15	"	..	..	1½
. 20	"	..	..	1⅞
. 25	"	..	..	2⅜
. 30	"	..	..	2⅞
. 35	"	..	..	3⅜
. 40	"	..	..	3⅞
. 45	"	..	..	4⅜
. 50	"	..	..	4¾
. 55	"	..	..	5¼
. 60	"	..	..	5¾
. 65	"	..	..	6¼
. 70	"	..	..	6¾
. 75	"	..	..	7¼
. 80	"	..	..	7⅝
. 85	"	..	..	8⅛
. 90	"	..	..	8⅝
. 95	"	..	..	9⅛
1 ..	"	..	..	9⅝
1 10	"	..	..	10½
1 20	"	..	..	11½
1 25	"	.	**1**	..
1 30	"	..	1	½
1 40	"	..	1	1½
1 50	"	..	1	2⅜
1 60	"	..	1	3⅜

Fr. Cts.		£	s.	d.
1 70	=	..	1	4⅜
1 75	"	..	1	4¾
1 80	"	..	1	5¼
1 90	"	..	1	6¼
2 ..	"	..	1	7⅛
2 10	"	..	1	8⅛
2 20	"	..	1	9⅛
2 25	"	..	1	9⅝
2 30	"	..	1	10⅛
2 40	"	..	1	11
2 50	"	..	**2**	..
2 60	"	..	2	1
2 70	"	..	2	1⅞
2 75	"	..	2	2⅜
2 80	"	..	2	2⅞
2 90	"	..	2	3⅞
3 ..	"	..	2	4¾
3 10	"	..	2	5¾
3 20	"	..	2	6¾
3 25	"	..	2	7¼
3 30	"	..	2	7⅝
3 40	"	..	2	8⅝
3 50	"	..	2	9⅝
3 60	"	..	2	10½
3 70	"	..	2	11½
3 75	"	..	**3**	..
3 80	"	..	3	.. ½

Fr. Cts.		£	s.	d.	Fr. Cts.		£	s.	d.
3 90	=	..	3	1½	6 40	=	..	5	1½
4 ..	"	..	3	2⅜	6 50	"	..	5	2⅜
4 10	"	..	3	3⅜	6 60	"	..	5	3⅜
4 20	"	..	3	4⅜	6 70	"	..	5	4⅜
4 25	"	..	3	4¾	6 75	"	..	5	4¾
4 30	"	..	3	5¼	6 80	"	..	5	5¼
4 40	"	..	3	6¼	6 90	"	..	5	6¼
4 50	"	..	3	7⅛	7 ..	"	..	5	7⅛
4 60	"	..	3	8⅛	7 10	"	..	5	8⅛
4 70	"	..	3	9⅛	7 20	"	..	5	9⅛
4 75	"	..	3	9⅝	7 25	"	..	5	9⅝
4 80	"	..	3	10⅛	7 30	"	..	5	10⅛
4 90	"	..	3	11	7 40	"	..	5	11
5 ..	"	..	**4**	..	**7 50**	"	..	**6**	..
5 10	"	..	4	1	7 60	"	..	6	1
5 20	"	..	4	1⅞	7 70	"	..	6	1⅞
5 25	"	..	4	2⅜	7 75	"	..	6	2⅜
5 30	"	..	4	2⅞	7 80	"	..	6	2⅞
5 40	"	..	4	3⅞	7 90	"	..	6	3⅞
5 50	"	..	4	4¾	8 ..	"	..	6	4¾
5 60	"	..	4	5¾	8 10	"	..	6	5¾
5 70	"	..	4	6¾	8 20	"	..	6	6¾
5 75	"	..	4	7¼	8 25	"	..	6	7¼
5 80	"	..	4	7⅝	8 30	"	..	6	7⅝
5 90	"	..	4	8⅝	8 40	"	..	6	8⅝
6 ..	"	..	4	9⅝	8 50	"	..	6	9⅝
6 10	"	..	4	10½	8 60	"	..	6	10½
6 20	"	..	4	11½	8 70	"	..	6	11½
6 25	"	..	**5**	..	**8 75**	"	..	**7**	..
6 30	"	..	5	.. ½	8 80	"	..	7	.. ½

Fr.	Cts.		£	s.	d.
8	90	=	..	7	1½
9	..	"	..	7	2⅜
9	10	"	..	7	3⅜
9	20	"	..	7	4⅜
9	25	"	..	7	4¾
9	30	"	..	7	5¼
9	40	"	..	7	6¼
9	50	"	..	7	7⅛
9	60	"	..	7	8⅛
9	70	"	..	7	9⅛
9	75	"	..	7	9⅝
9	80	"	..	7	10⅛
9	90	"	..	7	11
10	..	"	..	**8**	..
11	..	"	..	8	9½
11	**25**	"	..	**9**	..
12	..	"	..	9	7¼
12	**50**	"	..	**10**	..
13	..	"	..	10	4¾
13	75	"	..	11	..
14	..	"	..	11	2½
15	..	"	..	12	..
16	..	"	..	12	9½
16	25	"	..	13	..
17	..	"	..	13	7¼
17	50	"	..	14	..
18	..	"	..	14	4¾
18	**75**	"	..	**15**	..
19	..	"	..	15	2½
20	..	"	..	16	..

Fr.	Cts.		£	s.	d.
21	..	=	..	16	9½
21	25	"	..	17	..
22	..	"	..	17	7¼
22	50	"	..	18	..
23	..	"	..	18	4¾
23	75	"	..	19	..
24	..	"	..	19	2½
25	..	"	**1**	..	..
26	..	"	1	..	9½
27	..	"	1	1	7¼
28	..	"	1	2	4¾
29	..	"	1	3	2½
30	..	"	1	4	..
31	..	"	1	4	9½
32	..	"	1	5	7¼
33	..	"	1	6	4¾
34	..	"	1	7	2½
35	..	"	1	8	..
36	..	"	1	8	9½
37	..	"	1	9	7¼
38	..	"	1	10	4¾
39	..	"	1	11	2½
40	..	"	1	12	..
41	..	"	1	12	9½
42	..	"	1	13	7¼
43	..	"	1	14	4¾
44	..	"	1	15	2½
45	..	"	1	16	..
46	..	"	1	16	9½
47	..	"	1	17	7¼

Fr.		£	s.	d.	Fr.		£	s.	d.
48	=	1	18	4¾	78	=	3	2	4¾
49	"	1	19	2½	79	"	3	3	2½
50	"	**2**	..	..	80	"	3	4	..
51	"	2	..	9½	81	"	3	4	9½
52	"	2	1	7¼	82	"	3	5	7¼
53	"	2	2	4¾	83	"	3	6	4¾
54	"	2	3	2¼	84	"	3	7	2½
55	"	2	4	..	85	"	3	8	..
56	"	2	4	9½	86	"	3	8	9½
57	"	2	5	7¼	87	"	3	9	7¼
58	"	2	6	4¾	88	"	3	10	4¾
59	"	2	7	2½	89	"	3	11	2½
60	"	2	8	..	90	"	3	12	..
61	"	2	8	9½	91	"	3	12	9½
62	"	2	9	7¼	92	"	3	13	7¼
63	"	2	10	4¾	93	"	3	14	4¾
64	"	2	11	2½	94	"	3	15	2½
65	"	2	12	..	95	"	3	16	..
66	"	2	12	9½	96	"	3	16	9½
67	"	2	13	7¼	97	"	3	17	7¼
68	"	2	14	4¾	98	"	3	18	4¾
69	"	2	15	2½	99	"	3	19	2½
70	"	2	16	..	**100**	"	**4**	..	..
71	"	2	16	9½	150	"	6	..	..
72	"	2	17	7¼	200	"	8	..	..
73	"	2	18	4¾	250	"	10	..	..
74	"	2	19	2½	300	"	12	..	..
75	"	**3**	..	..	350	"	14	..	..
76	"	3	..	9½	400	"	16	..	..
77	"	3	1	7¼	450	"	18	..	..

Fr.		£	s.	d.	Fr.		£	s.	d.
500	=	20	..	..	3500	=	140	..	..
550	"	22	..	..	4000	"	160	..	..
600	"	24	..	..	4500	"	180	..	..
650	"	26	..	..	5000	"	200	..	..
700	"	28	..	..	5500	"	220	..	..
750	"	30	..	..	6000	"	240	..	..
800	"	32	..	..	6500	"	260	..	..
850	"	34	..	..	7000	"	280	..	..
900	"	36	..	..	7500	"	300	..	..
950	"	38	..	..	8000	"	320	..	..
1000	"	40	..	..	8500	"	340	..	..
1500	"	60	..	..	9000	"	360	..	..
2000	"	80	..	..	9500	"	380	..	..
2500	"	100	..	..	10000	"	400	..	..
3000	"	120	..	..	**20000**	"	**800**	..	..

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